

**2023 No. 1248 (C. 89)**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating Act 2023 (Commencement No. 1 and Saving Provision) (England) Regulations 2023**

*Made* - - - - *21st November 2023*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 19(6) and (7) of the Non-Domestic Rating Act 2023(a).

**Citation and interpretation**

**1.**—(1) These Regulations may be cited as the Non-Domestic Rating Act 2023 (Commencement No. 1 and Saving Provision) (England) Regulations 2023.

(2) In these Regulations “the Act” means the Non-Domestic Rating Act 2023.

**Commencement**

**2.** The following provisions of the Act come into force on the day after the day on which these Regulations are made—

- (a) section 15(2) (multipliers) (and section 15(1) so far as relating to that subsection);
- (b) Part 5 of the Schedule (provisions consequential on section 15).

**Saving provision**

**3.** The amendments to Schedule 7 to the Local Government Finance Act 1988(b) made by section 15(2) of, and Part 5 of the Schedule to, the Act do not have effect in relation to the non-domestic rating multiplier, small business non-domestic rating multiplier or special authority’s multipliers for the financial year(c) beginning on 1st April 2023.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

*Simon Hoare*

Parliamentary Under Secretary of State

Department for Levelling Up, Housing and Communities

21st November 2023

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(a) 2023 c. 53. See section 19(10) for the definition of “the appropriate national authority”.

(b) 1988 c. 41; Schedule 7 was amended by Schedule 5 to the Local Government and Housing Act 1989 (c. 42), Schedule 13 to the Local Government Finance Act 1992 (c. 14), section 62 of, and Schedule 7 to, the Local Government Act 2003 (c. 26), S.I. 2007/1388, Schedule 3 to the Statistics and Registration Service Act 2007 (c. 18) and section 154 of the Local Government and Elections (Wales) Act 2021 (asc 1).

(c) See section 145(3) of the Local Government Finance Act 1988 (c. 41) for the definition of “financial year”.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These are first commencement regulations made under the Non-Domestic Rating Act 2023 (c. 53) (“the Act”) in England.

Regulation 2 brings section 15(2) of, and Part 5 of the Schedule to, the Act into force on the day after the day on which these Regulations are made. Section 15(2) inserts Part A1 into Schedule 7 to the Local Government Finance Act 1988 (c. 41), for England. It re-enacts provisions currently in Part 1 of Schedule 7, makes changes to the way the non-domestic rating multipliers are to be indexed each year and makes some changes to the administrative process. Part 5 of the Schedule makes amendments consequential on the amendments made by section 15(2).

Regulation 3 makes saving provision for the chargeable financial year beginning on 1st April 2023.

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