
STATUTORY INSTRUMENTS

2023 No. 231

RATING AND VALUATION, ENGLAND

The Rating Lists (Valuation Date) (England) Order 2023

Made - - - - 27th February 2023
Laid before Parliament 2nd March 2023
Coming into force - - 1st April 2023

The Secretary of State makes the following Order in exercise of the powers conferred by section 143(1) of, and paragraph 2(3)(b) of Schedule 6 to, the Local Government Finance Act 1988⁽¹⁾.

Citation, commencement and extent

1.—(1) This Order may be cited as the Rating Lists (Valuation Date) (England) Order 2023 and comes into force on 1st April 2023.

(2) This Order extends to England and Wales.

Valuation date

2. 1st April 2024 is specified as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of local and central non-domestic rating lists when they are next compiled for England after this Order comes into force.

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

Lee Rowley
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and
Communities

27th February 2023

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

By virtue of sections 41(2A) and 52(2A) of the Local Government Finance Act 1988 (the “LGFA 1988”), non-domestic rating lists for England are to be compiled on 1st April 2017 and every fifth year afterwards. Paragraph 2(3)(b) of Schedule 6 to the LGFA 1988 provides the Secretary of State with the power to specify the day by reference to which properties are to be valued for the purposes of compiling new lists.

Article 2 of this Order specifies 1st April 2024 as that day for the purposes of the next local and central non-domestic rating lists to be compiled once this Order has come into force.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.