



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Final provisions

19 Commencement and application

- (1) The following provisions come into force on the day on which this Act is passed—
 - (a) sections 1 to 6, 9, 14, 15(3)(b) and (c)(i), 16, 17(1)(a) and (2) to (10), 18, and 20,
 - (b) this section, and
 - (c) Parts 1 and 2 of the Schedule.
- (2) The amendments made by the following provisions have effect in relation to financial years beginning on or after 1 April 2024—
 - (a) sections 1 to 3, and
 - (b) Part 1 of the Schedule.
- (3) Sections 7 and 11 come into force at the end of the period of two months beginning with the day on which this Act is passed.
- (4) The following provisions come into force in accordance with provision contained in regulations made by the appropriate national authority—
 - (a) sections 10, 12 and 13(2), (4) and (6) (and section 13(1) so far as relating to those subsections), and
 - (b) paragraphs 39(a), 46, 49(c) and (d), 50 and 53(a) of Part 4 of the Schedule (and section 17(1)(d) and paragraph 40 of the Schedule so far as relating to those paragraphs).
- (5) Section 15(3)(a), (c)(ii), (d) and (4) (and section 15(1) so far as relating to those subsections) come into force in accordance with provision contained in regulations by the Welsh Ministers.
- (6) The remaining provisions of this Act come into force in accordance with provision contained in regulations made by the Secretary of State.

Status: This is the original version (as it was originally enacted).

- (7) The appropriate national authority may by regulations make transitional, transitory or saving provision in connection with the coming into force of any provision of this Act.
- (8) The power to make regulations under [subsection \(7\)](#) includes power to make different provision for different purposes.
- (9) A power to make regulations under this section is exercisable by statutory instrument.
- (10) In this section—
 - “the appropriate national authority” means—
 - (a) in relation to England, the Secretary of State;
 - (b) in relation to Wales, the Welsh Ministers;
 - “financial year” means a period of 12 months beginning with 1 April.