

2009 No. 354

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Small Business Rate Relief)
(England) (Amendment) Order 2009**

Made - - - - - *23rd February 2009*
Laid before Parliament *3rd March 2009*
Coming into force - - - *1st April 2009*

The Secretary of State, in exercise of the powers conferred by sections 43(4B)(a) and 143(1) and (2) of the Local Government Finance Act 1988(a), makes the following Order:

Citation, application and commencement

1. This Order, which applies to England only, may be cited as the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2009 and shall come into force on 1st April 2009.

Amendments to the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004

2. For the purposes of applications under section 43(4B)(a)(iii) of the Local Government Finance Act 1988 in relation to financial years beginning on or after 1st April 2009, the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004(b) is amended as follows.

Maximum rateable value to be eligible for small business rate relief

3. Article 2 is omitted.

Conditions for relief

4. In article 3—

(a) for paragraph (3) substitute—

“(3) The second condition is that the rateable value of the hereditament as shown in the local non-domestic rating list for the chargeable day is not more than—

(a) for a hereditament situated in Greater London, £21,499;

(b) for a hereditament situated outside Greater London, £14,999.”; and

(a) 1988 c. 41. Sections 43(4A) to (4D) were inserted by section 61 of the Local Government Act 2003 (c. 26). These powers are now vested in the Welsh Ministers so far as they exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 for the Local Government Finance Act 1988. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers.

(b) S.I. 2004/3315, amended by S.I. 2006/2313.

(b) in paragraph (6)(c) for “article 2” substitute “paragraph (3)”.

Amount of E

5. In article 6(1)(c), for “article 2” substitute “article 3(3)”.

Signed by authority of the Secretary of State for Communities and Local Government

John Healey
Minister of State

23rd February 2009

Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order removes the requirement that, to be eligible for small business rate relief, a ratepayer must occupy a hereditament with a rateable value of no more than £21,499 in Greater London, or £14,999 outside Greater London, on the first day of each financial year in which relief is sought. It does this by amending the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004, which prescribes the conditions for entitlement to small business rate relief.

This Order also makes consequential amendments to the 2004 Order so that the rateable value of the hereditament in respect of which a ratepayer is seeking relief must still be no more than £21,499 in Greater London, or £14,999 outside Greater London, on every day for which relief is actually sought.

The amendments made by this Order apply for the purposes of applications for small business rate relief in respect of days in the financial year which begins on 1st April 2009 and subsequent financial years.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Department for Communities and Local Government’s Business Rates and Valuation Division (telephone 020 7944 4224) and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website (www.opsi.gov.uk).

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