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*Status: Point in time view as at 15/12/2021.*

**Changes to legislation:** There are currently no known outstanding effects for the The Valuation for Rating (Coronavirus) (England) Regulations 2021 (revoked). (See end of Document for details)

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## STATUTORY INSTRUMENTS

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**2021 No. 398**

### **RATING AND VALUATION**

#### **The Valuation for Rating (Coronavirus) (England) Regulations 2021 (revoked)<sup>F1</sup>**

<i>Made</i>	- - - -	<i>24th March 2021</i>
<i>Coming into force</i>	- -	<i>25th March 2021</i>
<i>Laid before Parliament</i>		<i>at 4.00 p.m. on 25th March 2021</i>

**F1** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (15.12.2021) by <a href="#">Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021</a> (c. 34), <b>ss. 1(9)</b> , 4(4)(a)
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## EXPLANATORY NOTE

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

These Regulations, which apply to England only, specify the assumptions that are to be made when applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988.

Paragraph (1) of regulation 2 specifies the class of hereditament to which these assumptions are to be applied. These are hereditaments whose rateable value is affected by virtue of a material change of circumstances caused by one or more of three things. Firstly, the UK Government's coronavirus response. Secondly any requirements of, or guidance or advice from, a UK public authority, the Scottish Government, the Northern Ireland Executive, the Welsh Government or a Government of a country or territory outside the United Kingdom. Thirdly, any measures taken by a person to ensure compliance with health and safety legislation.

Paragraph (2) prescribes the assumptions which are to be made when determining the rateable value of those hereditaments. The assumptions are that the matters which have caused a material change of circumstances had not occurred. A further assumption is that the rateable values must assume that the measures necessary to comply with health and safety legislation are the measures that were necessary to comply on 1 April 2015 with the legislation that then applied.

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

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