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STATUTORY INSTRUMENTS

2024 No. 246

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Consequential and Other Amendments) (England) Regulations 2024

Made - - - - *29th February 2024*

Laid before Parliament *1st March 2024*

Coming into force in accordance with regulation 1

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 53(1), 55(2) and (7) and 64(3) of the Local Government Finance Act 1988(a) and section 17(2) of the Non-Domestic Rating Act 2023(b).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Consequential and Other Amendments) (England) Regulations 2024.

(2) Subject to paragraph (3), these Regulations come into force on 1st April 2024.

(3) This regulation and regulation 4 come into force on 31st March 2024.

(4) These Regulations extend to England and Wales.

Amendment of the Central Rating List (England) Regulations 2005

2. In the Central Rating List (England) Regulations 2005(c), in Part 3 of the Schedule (communications hereditaments), in the column headed “Designated person”, below “The company bearing the name Zayo Group UK Limited on 1st May 2022” insert—

“The charity bearing the name London Grid for Learning Trust on 1st January 2024”.

Amendment of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022

3.—(1) The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022(d) are amended as follows.

(2) In regulation 12 (rules for determining chargeable amount)—

(a) 1988 c. 41. Section 53(1) was amended by paragraph 29 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(b) 2023 c. 53. See section 17(3) for the definition of “the appropriate national authority”.

(c) S.I. 2005/551; relevant amending instruments are S.I. 2010/2692, 2011/2743 and 2022/1083.

(d) S.I. 2022/1403, amended by Part 2 of the Schedule to the Non-Domestic Rating Act 2023 (c. 53) and S.I. 2023/1251.

(a) for paragraph (6) substitute—

“(6) Where paragraph (7) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with paragraph (3) by E.”;

(b) in paragraph (12), for the definition of U substitute—

“U is—

(a) where “M” is “D” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act(a), zero;

(b) where “M” is “B” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act, the amount found by applying the formula—

$$\frac{(B - D) \times N}{C} \text{ ,}$$

(3) In the Schedule (splits and mergers)—

(a) in paragraph 4—

(i) in sub-paragraph (2), for the formula substitute—

$$\left(\frac{R \times J}{S} \right) - U \text{ ,}$$

(ii) for sub-paragraph (5) substitute—

“(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by E.”;

(iii) in sub-paragraph (11)—

(aa) before the definition E, insert—

“B, C, D and N have the meanings given in regulation 12(12);”;

(bb) in the definition of R, after paragraph (c), insert—

“(d) “M” were “B” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act;”;

(cc) in the definition of J, omit “and”;

(dd) after the definition of S, insert—

“U is—

(a) where “M” is “B” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act, zero;

(b) where “M” is “D” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act, the amount found by applying the formula—

$$\frac{(B - D) \times N}{C} \text{ ,}$$

(b) in paragraph 5—

(i) in sub-paragraph (2), for the formula substitute—

(a) See regulation 3(1) for the meaning of “the Act”. Schedules 4ZA and 5A were inserted into the Local Government Finance Act 1988 (c. 41) by sections 1 and 3 respectively of the Non-Domestic Rating Act 2023 (c. 53).

$$\left(\frac{R \times J}{S} \right) - U$$

(ii) for sub-paragraph (5) substitute—

“(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with sub-paragraph (2) by E.”;

(iii) in sub-paragraph (11)—

(aa) before the definition E, insert—

“B, C, D and N have the meanings given in regulation 12(12);”;

(bb) in the definition of R, after paragraph (d), insert—

“(e) “M” were “B” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act;”;

(cc) in the definition of J, omit “and”;

(dd) after the definition of S, insert—

“U is—

(a) where “M” is “B” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act, zero;

(b) where “M” is “D” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act, the amount found by applying the formula—

$$\frac{(B - D) \times N}{C}$$

(c) in paragraph 8(3), in the definition of T, after paragraph (b), insert—

“(c) “M” were “D” for the chargeable day pursuant to paragraph 10(9) of Schedule 4ZA or paragraph 6(8) of Schedule 5A to the Act;”.

Amendment of the Non-Domestic Rating (Consequential and Other Amendments etc.) (England) Regulations 2023

4.—(1) The Non-Domestic Rating (Consequential and Other Amendments etc.) (England) Regulations 2023(a) are amended as follows.

(2) Omit regulation 6 (amendment of the Non-Domestic Rating (Payment of Interest) Regulations 1990)(b).

(3) In regulation 12(a) (amendment of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013), after “(charitable rate relief),” insert “6 (heat networks rate relief),”.

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

29th February 2024

(a) S.I. 2023/1251.

(b) The amendment made by regulation 6 of S.I. 2023/1251 was unnecessary due to article 4 of S.I. 2013/472.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments which are consequential on the Non-Domestic Rating Act 2023 (c. 53) (the “2023 Act”).

The Local Government Finance Act 1988 (c. 41) (the “1988 Act”) makes provision for a non-domestic rating multiplier and a small business non-domestic rating multiplier. These are used to determine the chargeable amounts for hereditaments subject to a non-domestic rate. The 2023 Act amends the 1988 Act to provide a power for HM Treasury to set which hereditaments are subject to which multiplier. In consequence of the changes made by the 2023 Act, regulation 3 amends the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 (S.I. 2022/1403) so that the rules for the transitional relief scheme, provided for in those Regulations in relation to the revaluation of hereditaments, reflect this new power.

Regulation 6 of the Non-Domestic Rating (Consequential and Other Amendments etc.) (England) Regulations 2023 (S.I. 2023/1251) (the “2023 Regulations”) made an unnecessary amendment. Regulation 4(2) omits that amendment.

Regulation 12(a) of the 2023 Regulations comes into force on 1st April 2024 and amends the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013 (the “2013 Regulations”) to update the references to provisions of the 1988 Act which were amended by the 2023 Act. Regulation 4(3) amends S.I. 2023/1251 so that a reference to a new relief added by the 2023 Act is reflected in the 2013 Regulations. The amendment to the 2023 Regulations will come into force the day before the 2023 Regulations come into force.

Regulation 2 amends the Central Rating List (England) Regulations 2005 (S.I. 2005/551) to add a designated person to the central list. This amendment is not consequential on the 2023 Act.

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.

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