

2024 No. 323

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Unoccupied Property) (England)
(Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>7th March 2024</i>
<i>Laid before Parliament</i>		<i>8th March 2024</i>
<i>Coming into force</i>		<i>1st April 2024</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 45(1)(d), (9) and (10) and 143(2) of the Local Government Finance Act 1988(a).

Citation, commencement and extent

- 1.—(1) These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (England) (Amendment) Regulations 2024.
- (2) These Regulations come into force on 1st April 2024.
- (3) These Regulations extend to England and Wales.

Amendment of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008

2. In the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008(b), in regulation 5 (continuous occupation), for “six weeks” substitute “13 weeks”.

Transitional provision

3. The amendment made by regulation 2 does not apply in relation to a hereditament where the period mentioned in regulation 5 of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008 begins before 1st April 2024 and ends on or after that date.

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

7th March 2024

Simon Hoare
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and Communities

(a) 1988 c. 41. Section 45(1)(d) was amended, and subsections (9) and (10) inserted, by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 23(2) and (3) and 79(3). See section 146(6) for the definition of “prescribed”. These powers are now vested in the Welsh Ministers so far as they are 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 reference to the Local Government Finance Act 1988 in Schedule 1. 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. 2008/386, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008 (S.I. 2008/386) (the “Principal Regulations”).

Regulation 4 of the Principal Regulations provides that a hereditament is not prescribed for the purposes of section 45(1)(d) of the Local Government Finance Act 1988 (c. 41) if it has been unoccupied for a continuous period not exceeding three months or, for a qualifying industrial hereditament, six months. Regulation 5 of the Principal Regulations provides that a hereditament which has been unoccupied, but becomes occupied, must be treated as having been continuously unoccupied if it becomes unoccupied again within the period of six weeks beginning with the day of occupation. These Regulations amend the period specified in regulation 5 from 6 weeks to 13 weeks.

Regulation 3 makes transitional provision for hereditaments occupied before the date these regulations 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.

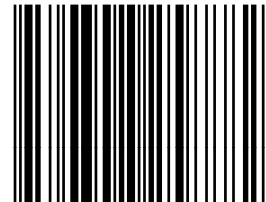
© Crown copyright 2024

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty’s Stationery Office and King’s Printer of Acts of Parliament.

£5.78

<http://www.legislation.gov.uk/id/uksi/2024/323>

ISBN 978-0-34-825888-2



9 780348 258882