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STATUTORY INSTRUMENTS

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**2023 No. 240**

**RATING AND VALUATION, ENGLAND**

**The Valuation for Rating (Coronavirus)  
(England) Regulations 2023**

<i>Made</i>	- - - -	<i>27th February 2023</i>
<i>Laid before Parliament</i>		<i>2nd March 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988<sup>(1)</sup>.

**Citation, commencement, extent and application**

1.—(1) These Regulations may be cited as the Valuation for Rating (Coronavirus) (England) Regulations 2023 and come into force on 1st April 2023.

(2) These Regulations extend to England and Wales.

(3) These Regulations apply in relation to a rating list compiled on 1st April 2023 for England.

**Interpretation**

2. In these Regulations—

“1988 Act” means the Local Government Finance Act 1988;

“public authority” includes any person exercising functions of a public nature;

“rating list” means a local non-domestic rating list or central non-domestic rating list;

“relevant determination” means a determination as to the rateable value of a hereditament<sup>(2)</sup> to which regulation 3 applies for any day on or after 1st April 2023 for the purposes of altering a rating list, except to the extent that the determination concerns whether a hereditament or some part of a hereditament—

(a) is or is not domestic property, or

(b) is or is not exempt from local non-domestic rating under Schedule 5 to the 1988 Act.

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(1) 1988 c. 41. Paragraph 2(8) of Schedule 6 was amended by paragraph 38 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(2) See section 64 of the 1988 Act for the definition of a “hereditament”.

### **Valuation of hereditaments and severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)**

3.—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown in a rating list for that hereditament would be affected as a result of a relevant factor.

(2) Subject to paragraph (4), when applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the 1988 Act (valuation)<sup>(3)</sup> to make a relevant determination the prescribed assumptions are that —

- (a) the relevant factors are as they were on 1st April 2021;
- (b) anything done by a person on or after 1st April 2021 with a view to compliance with a relevant factor has not occurred.

(3) The relevant factors are—

- (a) legislation of any country or territory;
- (b) provision that is not within sub-paragraph (a) but is made under, and given effect by, legislation of any country or territory;
- (c) advice or guidance given by a public authority of any country or territory,

concerning severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

(4) For a hereditament in respect of which a relevant determination is made, paragraph (2) does not apply to—

- (a) matters affecting the physical state of the hereditament, including whether that state affects the mode or category of occupation of the hereditament;
- (b) matters affecting the physical state of the locality in which the hereditament is situated;
- (c) the quantity of minerals or other substances in or extracted from the hereditament;
- (d) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament.

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

*Lee Rowley*  
Parliamentary Under Secretary of State  
Department for Levelling Up, Housing and  
Communities

27th February 2023

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(3) Amendments were made to sub-paragraphs (1) to (7) by the Local Government and Housing Act 1989 (c. 42).

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## EXPLANATORY NOTE

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

These Regulations – which apply to a rating list compiled on 1st April 2023 for England – specify 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 (“the 1988 Act”).

The rateable values of non-domestic hereditaments are reassessed when a new rating list is compiled. Pursuant to the Rating Lists (Valuation Date) (England) Order 2020 (S.I. 2020/832), the valuation date for non-domestic hereditaments shown in a list compiled on 1st April 2023 was 1st April 2021. However, in accordance with paragraph 2 of Schedule 6 to the 1988 Act, certain specified matters may result in an alteration to a hereditament’s rateable value prior to the next revaluation (a “material change of circumstances”).

For these purposes, when determining the rateable value of a hereditament for any day on or after 1st April 2023 regulation 3, which applies to the class of hereditaments specified in paragraph (1), provides that certain factors concerning SARS-CoV-2 are assumed to remain the same as they were on 1st April 2021. The factors are legislation; provisions made under and given effect by legislation; advice or guidance given by a public authority. Anything done by a person on or after 1st April 2021, with a view to complying with such legislation, advice or guidance, should be assumed not to have occurred.

Regulation 3(3) provides exceptions where any of those factors affect the physical state of a hereditament or its locality; the quantity of minerals or other substances extracted from the hereditament; or the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament. Accordingly, these matters may be taken into account when considering whether a material change of circumstances has occurred.

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.