



Non-Domestic Rating Act 2023

2023 CHAPTER 53

Valuation and multipliers

14 Alterations to lists: matters not to be taken into account in valuation

- (1) In Schedule 6 to the Act (valuation)—
- (a) in paragraph 2(5), at the end insert “(but this is subject to paragraph 2ZA)”;
 - (b) in paragraph 2(6), at the end insert “(but this is subject to paragraph 2ZA)”;
 - (c) in paragraph 2(7)—
 - (i) for paragraph (a) substitute—
 - “(a) matters affecting the physical state of the hereditament,
 - (aa) matters affecting the physical enjoyment of the hereditament,”;
 - (ii) for paragraph (d) substitute—
 - “(d) matters affecting the physical state of the locality in which the hereditament is situated,
 - (da) matters which, though not affecting the physical state of the locality in which the hereditament is situated, are nonetheless physically manifest there, and”;
 - (d) after paragraph 2 insert—
 - “2ZA (1) Sub-paragraph (2) applies for the purposes of—
 - (a) compiling a list on or after 1 April 2026, where the day by reference to which the rateable value of a non-domestic hereditament in England is to be determined is a day specified under paragraph 2(3)(b), and
 - (b) altering a list compiled on or after 1 April 2023.
- (2) In making a determination or a further determination as to the rateable value of a hereditament situated in England for the purposes for which this paragraph applies, no account is to be

Status: This is the original version (as it was originally enacted).

taken of any change to a matter within paragraph 2(7)(aa), (da) or (e) that—

- (a) is directly or indirectly attributable to a relevant factor, and
- (b) in a case within sub-paragraph (1)(a), occurs after the day by reference to which the rateable value is to be determined but on or before the day on which the list is to be compiled.

(3) The relevant factors are—

- (a) legislation of any country or territory;
- (b) provision that is not within 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;
- (d) anything done by a person with a view to compliance with anything within paragraph (a), (b) or (c).

(4) Sub-paragraph (2) does not apply to the making of a determination to the extent that it concerns whether a hereditament or some part of a hereditament—

- (a) is or is not a domestic property, or
- (b) is or is not exempt from local non-domestic rating.

(5) In this paragraph—

“legislation” includes any provision of a legislative character;

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

(2) In the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2268), in regulation 4 (circumstances in which proposals to alter a rateable value shown in a list may be made), in paragraph (1)(b), at the end insert “(but this is subject to paragraph 2ZA of Schedule 6 to the Act)”.

(3) The amendment made by subsection (1)(d) has effect in relation to a change to a matter whether it occurs before or after that subsection comes into force.