



# Non-Domestic Rating Act 2023

## 2023 CHAPTER 53

### *Discretionary relief*

#### **4 Local rating: discretionary relief**

(1) Section 47 of the Act (discretionary relief) is amended as follows.

(2) After subsection (6) insert—

“(6A) A decision under subsection (3) by a billing authority in England is invalid as regards a day if—

- (a) the day falls before the end of the financial year beginning on 1 April 2022, and
- (b) the decision is made more than six months after the end of the financial year in which the day falls.”

(3) In subsection (7), after “above” insert “by a billing authority in Wales”.