

2008 No. 216

RATING AND VALUATION, ENGLAND

The Rating Lists (Valuation Date) (England) Order 2008

Made - - - - *30th January 2008*

Laid before Parliament *6th February 2008*

Coming into force - - *31st March 2008*

The Secretary of State, in exercise of the powers conferred by section 143(1) of, and paragraph 2(3)(b) of Schedule 6 to, the Local Government Finance Act 1988(a), makes the following Order:

Citation, commencement and application

1. This Order, which applies to England only, may be cited as the Rating Lists (Valuation Date) (England) Order 2008 and shall come into force on 31st March 2008.

Valuation date

2. 1st April 2008 is specified as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of local and central non-domestic rating lists which are to be compiled for England on 1st April 2010.

Revocation

3. The Rating Lists (Valuation Date) (England) Order 2003(b) is revoked.

Signed by authority of the Secretary of State for Communities and Local Government

30th January 2008

John Healey
Minister of State
Department for Communities and Local Government

(a) 1988 c.41.
(b) S.I. 2003/329.

EXPLANATORY NOTE

(This note is not part of the Order)

By virtue of sections 41(2) and 52(2) of the Local Government Finance Act 1988 (“the 1988 Act”), non-domestic rating lists are to be compiled on 1st April in every fifth year after 1990. As a consequence, new lists will be required on 1st April 2010.

Paragraph 3(b) of Schedule 6 to the 1988 Act gives the Secretary of State the power to specify the day by reference to which properties are to be valued for the purposes of compiling new lists. Article 2 of this Order specifies 1st April 2008 as that day for the purposes of the lists to be compiled for England on 1st April 2010.

Article 3 revokes the Rating Lists (Valuation Date) (England) Order 2003, which specified the day by reference to which properties were to be valued for the purposes of the lists compiled on 1st April 2005.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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