

2014 No. 2841

RATING AND VALUATION, ENGLAND

The Rating Lists (Valuation Date) (England) Order 2014

<i>Made</i> - - - -	<i>22nd October 2014</i>
<i>Laid before Parliament</i>	<i>28th October 2014</i>
<i>Coming into force</i> - -	<i>21st November 2014</i>

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 2014 and comes into force on 21st November 2014.

Valuation date

2. 1st April 2015 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 2017.

Revocation

3. The Rating Lists (Valuation Date) (England) Order 2008(b) is revoked.

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

22 October 2014
Kris Hopkins
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Order)

By virtue of sections 41(2A) and 52(2A) of the Local Government Finance Act 1988 (“the 1988 Act”), non-domestic rating lists for England are to be compiled on 1st April 2017 and every fifth year afterwards.

Paragraph 2(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.

(a) 1988 c.41.
(b) S.I. 2008/216.

Article 2 of this Order specifies 1st April 2015 as that day for the purposes of the lists to be compiled for England on 1st April 2017.

Article 3 revokes the Rating Lists (Valuation Date) (England) Order 2008, which specified the day by reference to which properties were to be valued for the purposes of the lists compiled on 1st April 2010.

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.

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