

2014 No. 43

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Small Business Rate Relief)
(England) (Amendment) Order 2014**

<i>Made</i>	- - - -	<i>14th January 2014</i>
<i>Laid before Parliament</i>		<i>20th January 2014</i>
<i>Coming into force</i>	- -	<i>14th February 2014</i>

The Secretary of State, in exercise of the powers conferred by sections 43(4B)(a), 44(9)(a) and 143(1) of the Local Government Finance Act 1988(a), makes the following Order:

Citation, application and commencement

1. This Order, which applies in relation to England only, may be cited as the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2014 and comes into force on 14th February 2014.

Amendment of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012

2.—(1) The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012(b) is amended as follows.

(2) In article 3—

- (a) in paragraph (1) for “paragraphs (2) to (6)” substitute “paragraphs (2) to (8)”;
- (b) for paragraph (6) substitute—

“(6) In determining, for the purposes of paragraphs (2) or (3), whether the ratepayer occupies only one hereditament in England (“hereditament A”), the ratepayer’s occupation of any other hereditament in England (“hereditament B”) shall be disregarded where the conditions in either paragraph (7) or (8) are satisfied.”;

(c) after paragraph (6) insert—

“(7) The conditions are—

- (a) the ratepayer’s occupation of hereditament B started on a date after that ratepayer started to occupy hereditament A;
- (b) on the chargeable day concerned, the ratepayer has occupied hereditament B for a period not exceeding 12 months; and

(a) 1988 c.41. Sections 43(4A) to (4D) and 44(7) to (9) were inserted by section 61 of the Local Government Act 2003 (c. 26). Subsections (4B) to (4D) of section 43 were amended by section 70 of the Localism Act 2011 (c.20). Section 44 has been amended by sections 139 and 194 of, and Schedule 5 to, the Local Government and Housing Act 1989 (c.42) and section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14).

(b) S.I. 2012/148. This instrument was amended by S.I. 2013/15.

- (c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (2) or (3) of this article.

(8) The conditions are—

- (a) the rateable value of hereditament B shown in the local non-domestic rating list for the chargeable day concerned is not more than £2,599;
- (b) the aggregate rateable value on the chargeable day concerned of all the hereditaments the ratepayer occupies in England (but excluding any hereditament B that falls within paragraph (7)) is not more than the amount prescribed in article 2 in relation to hereditament A; and
- (c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (2) of this article.”.

(3) In article 4—

- (a) for the heading substitute—

“Amount of E for the financial years between 1st April 2012 and 31st March 2015”;

- (b) for paragraph (1) substitute—

“(1) This article applies where the chargeable day falls within a financial year in the period beginning with 1st April 2012 and ending with 31st March 2015.”;

- (c) in paragraph (2) for “paragraphs (3) to (7)” substitute “paragraphs (3) to (9)”;

- (d) for paragraph (7) substitute—

“(7) In determining, for the purposes of paragraphs (3) or (4), whether the ratepayer occupies only one hereditament in England (“hereditament A”), the ratepayer’s occupation of any other hereditament in England (“hereditament B”) shall be disregarded where the conditions in either paragraph (8) or (9) are satisfied.”;

- (e) after paragraph (7) insert—

“(8) The conditions are—

- (a) the ratepayer’s occupation of hereditament B started on a date after that ratepayer started to occupy hereditament A;
- (b) on the chargeable day concerned, the ratepayer has occupied hereditament B for a period not exceeding 12 months; and
- (c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (3) or (4) of this article.

(9) The conditions are—

- (a) the rateable value of hereditament B shown in the local non-domestic rating list for the chargeable day concerned is not more than £2,599;
- (b) the aggregate rateable value on the chargeable day concerned of all the hereditaments the ratepayer occupies in England (but excluding any hereditament B that falls within paragraph (8)) is not more than the amount prescribed in article 2 in relation to hereditament A; and
- (c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (3) of this article.”.

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

14th January 2014

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 (“the 2012 Order”) to give effect to changes to small business rate relief.

Article 2(2) and (3)(d) and (e) introduce new criteria to the provisions of the 2012 Order under which hereditaments are to be disregarded for the purpose of determining whether a ratepayer occupies a sole property and is therefore entitled to the relief. The amendments are made to both articles 3 and 4 of the 2012 Order to apply the change to the specific financial years under which the level of the relief is temporarily increased and for subsequent financial years.

Article 2(3)(a) and (b) make provision for a continued temporary increase in the level of small business rate relief for the financial year beginning on 1st April 2014, which would otherwise have ended on 31st March 2014.

No impact assessment has been prepared for this instrument as no negative impact on the private or voluntary sector is foreseen.

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