
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Local Government Finance Act 1988 (“the 1988 Act”) and the Local Government Finance Act 1992 (“the 1992 Act”) to prescribe a new requirement that must be fulfilled before a valuation officer may exercise the powers of entry conferred by those Acts for the purposes of council tax valuation and non-domestic rating. It also makes amendments to the required notice period before exercising the powers under the 1988 Act, and changes the fine level specified in the 1992 Act. The amendments apply only in relation to England.

Article 2 amends Schedule 9 to the 1988 Act to insert paragraph 6B, which makes new provision for powers of entry in England in relation to non-domestic hereditaments which are to be valued for the purposes of non-domestic rating. The valuation officer must obtain approval from the First-tier Tribunal prior to exercising the power. Having received approval the valuation officer must give 3 working days’ notice, in writing, before exercising the power. Paragraph 7 of Schedule 9 is amended so that it applies only in relation to Wales.

Article 3 inserts section 25A of the 1992 Act, which makes new provision for powers of entry in England in relation to dwellings which are to be valued for the purposes of council tax. The valuation officer must obtain approval from the First-tier Tribunal prior to exercising the power. Having received approval the valuation officer must give 3 working days’ notice, in writing, before exercising the power. The level of fine specified for the offence of delaying or obstructing a valuation officer in the exercise of the power is level 1 on the standard scale. Section 26 of the 1992 Act is amended so that it applies only in relation to Wales.

An impact assessment has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.