

2018 No. 553

RATING AND VALUATION, ENGLAND

The Rating Lists (Valuation Date) (England) Order 2018

<i>Made</i> - - - -	<i>1st May 2018</i>
<i>Laid before Parliament</i>	<i>3rd May 2018</i>
<i>Coming into force</i> - -	<i>1st July 2018</i>

The Secretary of State for Housing, Communities and Local Government makes this Order 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):

Citation and commencement

- 1.—(1) This Order may be cited as the Rating Lists (Valuation Date) (England) Order 2018.
- (2) This Order comes into force on 1st July 2018.

Valuation date

2. 1st April 2019 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 when they are next compiled for England after this Order comes into force.

Revocation of the Rating Lists (Valuation Date) (England) Order 2014

3. The Rating Lists (Valuation Date) (England) Order 2014(b) is revoked.

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

1st May 2018

Rishi Sunak
Parliamentary Under Secretary of State
Ministry of Housing, 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.

(a) 1988 c. 41.
(b) S.I. 2014/2841.

Paragraph 2(3)(b) of Schedule 6 to the 1988 Act provides the Secretary of State with 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 2019 as that day for the purposes of the next local and central non-domestic rating lists to be compiled once this Order has come into force.

Article 3 revokes the Rating Lists (Valuation Date) (England) Order 2014, which specified the day by reference to which properties were to be valued for the purposes of the lists compiled on 1st April 2017.

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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