

2021 No. 1276

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Discretionary Relief) (Amendment)
(England) Regulations 2021**

<i>Made</i>	- - - - -	<i>16th November 2021</i>
<i>Laid before Parliament</i>		<i>18th November 2021</i>
<i>Coming into force</i>		<i>19th November 2021</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 47(8) and 143(1) of the Local Government Finance Act 1988(a).

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Discretionary Relief) (Amendment) (England) Regulations 2021 and come into force on 19th November 2021.

(2) These Regulations extend to England and Wales and apply in relation to England only.

Amendment of the Non-Domestic Rating (Discretionary Relief) Regulations 1989

2. In regulation 2 of the Non-Domestic Rating (Discretionary Relief) Regulations 1989(b), after paragraph (6) insert—

“(7) Paragraph (3) does not apply where a billing authority in England revokes a decision or makes a relevant variation of a determination, where the revocation or relevant variation—

- (a) is in relation to a decision or a determination made on or after 19th November 2021; and
- (b) is made in order to comply with any international agreement to the extent that it is given legal effect in the law of England and Wales.”.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Kemi Badenoch
Minister of State

16th November 2021

Department for Levelling Up, Housing and Communities

(a) 1988 c. 41. Relevant amendments to section 47 were made by Schedule 13 to the Local Government Finance Act 1992 (c. 14); Schedule 3 to the Local Government and Rating Act 1997 (c. 29); section 138 of the Greater London Authority Act 2003 (c. 29); Schedule 7 to the Local Government Act 2003 (c. 26); Schedule 1 to the Rating (Empty Properties) Act 2007 (c. 9); section 69 of the Localism Act 2011 (c. 20); and Schedule 1 to the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1).

(b) S.I. 1989/1059. Regulation 2 has been amended by S.I. 1993/616 and S.I. 2006/3392.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Local Government Finance Act 1988 provides for billing authorities to offer discretionary relief to particular hereditaments that are subject to non-domestic rates. The Secretary of State may make regulations to require notice to be given of decisions affecting relief or to limit billing authorities' power to offer relief.

Regulation 2 of these Regulations amends the Non-Domestic Rating (Discretionary Relief) Regulations 1989 so that a billing authority may immediately remove or vary discretionary relief previously given if it does so in order to comply with an international agreement which has legal effect in the law of England and Wales.

An impact assessment has not been produced for this instrument as it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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