

**2022 No. 217**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Definition of Domestic Property)  
(England) Order 2022**

<i>Made</i>	- - - -	<i>3rd March 2022</i>
<i>Laid before Parliament</i>		<i>8th March 2022</i>
<i>Coming into force</i>		<i>1st April 2023</i>

The Secretary of State, in exercise of the powers conferred by sections 66(9) and 143(1) and (2) of the Local Government Finance Act 1988(a), makes the following Order.

**Citation, commencement and extent**

**1.**—(1) This Order may be cited as the Non-Domestic Rating (Definition of Domestic Property) (England) Order 2022 and comes into force on 1st April 2023.

(2) This Order extends to England and Wales.

**Amendment of the Local Government Finance Act 1988**

**2.** In section 66(b) of the Local Government Finance Act 1988 (domestic property), in subsection (2B)—

(a) at the end of paragraph (a), omit “and”;

(b) after paragraph (b) insert—

“(c) the whole of the building or self-contained part of the building was available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more in the year prior to the year beginning with the end of the day in relation to which the question referred to in paragraph (a) is being considered, and

(d) the short periods for which it was so let amounted in total to at least 70 days.”.

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

*Kemi Badenoch*  
Minister of State

3rd March 2022

Department for Levelling Up, Housing and Communities

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(a) 1988 c. 41.

(b) Section 66 was amended by section 117 of, and paragraph 70(1) of Schedule 14 to, the Local Government Finance Act 1992 (c. 14), by section 1 of the Caravans (Standard Community Charge and Rating) Act 1991 (c. 2) and section 6 of the Local Government Finance Act 2012 (c. 17). Subsection (2B) was inserted by article 3 of S.I. 1990/162. Further amendments were made to section 66 by S.I. 1991/474, 1993/452, 2010/682, 2010/2960 and 2013/468.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends, with effect from 1st April 2023, section 66 of the Local Government Finance Act 1988 (“the 1988 Act”), which defines domestic property for the purposes of non-domestic rating under Part 3 of the 1988 Act.

Section 66(2B) provides that a property is not domestic property if the owner intends to let it commercially as self-catering accommodation for short periods totalling 140 days or more. Article 2 of this Order amends subsection (2B) to include two additional conditions. These are that the property must have been available to let in the same way for 140 days or more in the previous year and that it must have been in fact let in that way for at least 70 days during that year.

A regulatory impact assessment has not been prepared as this instrument amends an existing local tax regime.

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