

EXPLANATORY NOTE

(This note is not part of the Regulations)

These are first commencement regulations made under the Non-Domestic Rating Act 2023 (c. 53) (“the Act”) in England.

Regulation 2 brings section 15(2) of, and Part 5 of the Schedule to, the Act into force on the day after the day on which these Regulations are made. Section 15(2) inserts Part A1 into Schedule 7 to the Local Government Finance Act 1988 (c. 41), for England. It re-enacts provisions currently in Part 1 of Schedule 7, makes changes to the way the non-domestic rating multipliers are to be indexed each year and makes some changes to the administrative process. Part 5 of the Schedule makes amendments consequential on the amendments made by section 15(2).

Regulation 3 makes saving provision for the chargeable financial year beginning on 1st April 2023.