

2023 No. 13

RATING AND VALUATION, ENGLAND

**The Council Tax and Non-Domestic Rating (Demand Notices)
(England) (Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>9th January 2023</i>
<i>Laid before Parliament</i>		<i>11th January 2023</i>
<i>Coming into force</i>		<i>6th February 2023</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by section 143(1) of, and paragraphs 1 and 2(2)(gf) and (h) of Schedule 9 to, the Local Government Finance Act 1988(a).

Citation, commencement and extent

- 1.—(1) These Regulations may be cited as the Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2023.
- (2) These Regulations come into force on 6th February 2023.
- (3) These Regulations extend to England and Wales.

Amendment of Schedule 2 to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003

2.—(1) Schedule 2 (matters to be contained in rate demand notices and publication of explanatory notes) to the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003(b) is amended as follows.

- (2) In Part 1, in paragraph 7—
- (a) in the note headed “National Non-Domestic Rating Multiplier”, for the words from “Both multipliers” to “your bill” substitute—
- “Both multipliers for a financial year are based on the previous year’s multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year, unless a lower multiplier is set by the Government. The current multipliers are shown on the front of your bill”;
- (b) in the note headed “Rateable Value”, for “2015” substitute “2021”;
- (c) in the note headed “Revaluations”, for “2017” substitute “2023”;

(a) 1988 c. 41. Paragraph 1 of Schedule 9 was amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(gf) was inserted by section 8(2) of the Local Government Finance Act 2012 (c. 17). Paragraph 2(2)(h) was amended by paragraph 44(3) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) and by section 8(3) of the Local Government Finance Act 2012.

(b) S.I. 2003/2613; relevant amending instruments are S.I. 2008/387, 2010/187, 2013/694, 2015/427, 2016/316, 2017/39, 2018/92, 2019/101, 2020/133.

- (d) in the note headed “Temporary Reliefs”, for the words from “but temporary reliefs” to “Budgets” substitute “but other temporary reliefs may be introduced by the Government at a fiscal event”;
- (e) in the note headed “Small Business Rates Relief”—
 - (i) after “100% relief” insert “while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief”;
 - (ii) omit the words from “Eligible properties between” to “tapered relief”;
- (f) in the note headed “Transitional Rate Relief”, for the words from “Transitional relief schemes” to “www.gov.uk/introduction-to-business-rates” substitute—

“Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the local authority or at www.gov.uk/introduction-to-business-rates”;

- (g) for the note headed “State Aid” substitute—

“Subsidy Control

The new UK subsidy control regime commenced from 4th January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK’s international subsidy control commitments.

The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at: <https://www.gov.uk/government/collections/subsidy-control-regime>.”

- (3) In Part 2 (modification of part 1 in relation to rural settlement authorities), in the note headed “Rate Relief for Businesses in Rural Areas” for the words from “the local authority also” to “ratepayers from 1st April 2017” substitute—

“local authorities are expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers”.

- (4) In Part 3 (special authorities), in paragraph 3—

- (a) in the note headed “Rateable Value”, for “2015” substitute “2021”;
- (b) in the note headed “Revaluations”, for “2017” substitute “2023”;
- (c) in the note headed “Temporary Reliefs”, for the words from “but temporary reliefs” to “Budgets” substitute “but other temporary reliefs may be introduced by the Government at a fiscal event”;
- (d) in the note headed “Small Business Rates Relief”—
 - (i) after “100% relief” insert “while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief”;
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Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

9th January 2023

Lee Rowley
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 (S.I. 2003/2613) (“the 2003 Regulations”) in relation to non-domestic rating demand notices only.

Pursuant to regulation 3 of the 2003 Regulations, a billing authority other than the Common Council of the City of London or a rural settlement authority must publish on its website explanatory notes in the same or substantially similar terms to the explanatory notes set out in paragraph 7 of Part 1 of Schedule 2. Part 2 of Schedule 2 modifies the explanatory notes that must be provided where the billing authority is a rural settlement authority. The Common Council of the City of London must publish on its website explanatory notes in the same or substantially similar terms to the explanatory notes set out in paragraph 3 of Part 3 of Schedule 2.

These Regulations amend the explanatory notes in Parts 1, 2 and 3 of Schedule 2 to update the information the notes provide concerning the non-domestic rating system and rate reliefs.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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