STATUTORY INSTRUMENTS

2017 No. 102

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Reliefs, Thresholds and Amendment) (England) Order 2017

Made - - - -	*6th February 2017*
Laid before Parliament	*8th February 2017*
Coming into force - -	*3rd March 2017*

The Secretary of State, in exercise of the powers conferred by sections 43(4B)(a), 44(9)(a), 45(l)(d), (9) and (10), 143(l) and (2), 146(6) of, and paragraph 2A(2)(a) of Schedule 6 to, the Local Government Finance Act 1988(**1**), makes the following Order:

Citation, application and commencement

1.—(1) This Order, which applies in relation to England only, may be cited as the Non-Domestic Rating (Reliefs, Thresholds and Amendment) (England) Order 2017 and comes into force on 3rd March 2017.

(2) Articles 2 and 3 of this Order apply for the purposes of—

(a) determining whether section 43(4B) of the Act (occupied hereditaments: liability) applies as regards a ratepayer and a hereditament, and

(b) calculating the chargeable amount for a chargeable day under section 43(4A)(a) of the Act,

in respect of chargeable days falling on or after 1st April 2017.

(3) In this Order, "the Act" means the Local Government Finance Act 1988.

Conditions for relief

2. For the purpose of section 43(4B)(a)(ii) of the Act, the condition to be satisfied is that the rateable value of the hereditament as shown in the local non-domestic rating list for the chargeable day is not more than £50,999.

(**1**) 1988, c.41. Sections 43(4A) to (4D) and 44(7) to (9) were inserted by section 61 of the Local Government Act 2003 (c.26). Subsections (4B) to (4D) of section 43 were amended by section 70 of the Localism Act 2011 (c.20). Section 44 has been amended by sections 139 and 194 of, and Schedule 5 to, the Local Government and Housing Act 1989 (c.42) and section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14).

Amount of E

3.—(1) The amount of E prescribed for the purposes of subsection 44(9)(a) of the Act (occupied hereditaments: supplementary) shall be found in accordance with paragraphs (2) to (8).

(2) Where the ratepayer occupies only one hereditament in England and the rateable value of that hereditament shown in the local non-domestic rating list for the chargeable day concerned is not more than £12,000, E shall be 5,000,000.

(3) Where the ratepayer occupies only one hereditament in England and the rateable value of that hereditament shown in the local non-domestic rating list for the chargeable day concerned is more than £12,000 and not more than £15,000, E shall be (subject to paragraph (5)) the amount derived from dividing 3000 by the figure reached by subtracting 12000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day.

(4) In any case not falling within paragraph (2) or (3), E shall be 1.

(5) Amounts calculated under paragraph (3), shall be calculated to three decimal places only—

(a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and

(b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

(6) In determining, for the purposes of paragraphs (2) or (3), whether the ratepayer occupies only one hereditament in England ("hereditament A"), the ratepayer's occupation of any other hereditament in England ("hereditament B") shall be disregarded where the conditions in either paragraph (7) or (8) are satisfied.

(7) The conditions are—

(a) the ratepayer's occupation of hereditament B started on a date after that ratepayer started to occupy hereditament A;

(b) on the chargeable day concerned, the ratepayer has occupied hereditament B for a period not exceeding 12 months; and

(c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (2) or (3) of this article.

(8) The conditions are—

(a) the rateable value of hereditament B shown in the local non-domestic rating list for the chargeable day concerned is not more than £2,899;

(b) the aggregate rateable value on the chargeable day concerned of all the hereditaments the ratepayer occupies in England (but excluding any hereditament B that falls within paragraph (7)) is not more than—

(i) for a hereditament situated in Greater London, £27,999;

(ii) for a hereditament situated outside Greater London, £19,999; and

(c) the amount of E for the chargeable day concerned in relation to hereditament B is not determined in accordance with paragraph (2) of this article.

Amendment of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008

4.—(1) The Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008(**2**) are amended in accordance with paragraph (2).

(2) For regulation 4(g) (hereditaments not prescribed for the purposes of section 45(1)(d) of the Act) substitute—

(**2**) S.I. 2008/386, amended by S.I. 2009/353, S.I. 2010/408 and S.I. 2015/1641.