This Statutory Instrument corrects an error made in S.I. 2025/1093 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2026 No. 247

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) (Amendment) Regulations 2026

Made - - - -	*9th March 2026*
Laid before Parliament	*10th March 2026*
Coming into force - -	*1st April 2026*

The Treasury make these Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraph 10(9C) of Schedule 4ZA to, the Local Government Finance Act 1988(**a**).

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) (Amendment) Regulations 2026.

(2) These Regulations come into force on 1st April 2026.

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

Amendment of the Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025

2. In paragraph 4 of Schedule 1 (excluded purposes) to the Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025(**b**), omit sub-paragraph (k).

Gen Kitchen
Taiwo Owatemi
9th March 2026 — Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 1988 c. 41. Schedule 4ZA to the Local Government Finance Act 1988 was inserted by section 1(3) of the Non-Domestic Rating Act 2023 (c. 53). Paragraph 10(9C) of Schedule 4ZA to the Local Government Finance Act 1988 was inserted by section 3(2)(b) of the Non-Domestic Rating (Multipliers and Private Schools) Act 2025 (c. 12).
(**b**) S.I. 2025/1093.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the list of excluded purposes contained in Schedule 1 to the Non-Domestic Rating (Definition of Qualifying Retail, Hospitality or Leisure Hereditament) Regulations 2025 (S.I. 2025/1093) ("the 2025 Regulations"). The 2025 Regulations provide a definition for the term "qualifying retail, hospitality or leisure hereditament" for the purposes of determining whether a lower multiplier may be applied to calculate the business rates due in relation to the hereditament in question. Schedule 1 of the 2025 Regulations contains a list of excluded purposes and where a hereditament is wholly or mainly used for one or more of those purposes the hereditament is not a "qualifying retail, hospitality or leisure hereditament". These Regulations remove a hereditament that is wholly or mainly used as a marina, wharf, pier or jetty from Schedule 1. This means that a hereditament wholly or mainly used as a marina, wharf, pier of jetty may be a qualifying retail, hospitality or leisure hereditament where the other requirements of the 2025 Regulations are met.

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

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