STATUTORY INSTRUMENTS

2016 No. 143

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2016

Made - - - -	*9th February 2016*
Laid before Parliament	*11th February 2016*
Coming into force - -	*1st April 2016*

The Secretary of State makes the following Order in exercise of the powers conferred by sections 44(9)(a) and 143(1) of the Local Government Finance Act 1988(**a**).

Citation and commencement

1.—(1) This Order may be cited as the Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2016.

(2) This Order comes into force on 1st April 2016.

Amendment of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012

2.—(1) The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012(**b**) is amended as follows.

(2) In the heading of article 4 for "31st March 2016" substitute "31st March 2017".

(3) In article 4(1) for "31st March 2016" substitute "31st March 2017".

Signed by authority of the Secretary of State for Communities and Local Government

Marcus Jones
Parliamentary Under Secretary of State
Department for Communities and Local Government

9th February 2016

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 (S.I. 2012/148) to make provision for a continued temporary increase in the level of small business rate relief for the financial year beginning on 1st April 2016. The temporary increase would otherwise have ended on 31st March 2016.

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.

(**a**) 1988 c. 41. Section 44(9) was inserted by the Local Government Act 2003 (c. 26), s. 61(5).
(**b**) S.I. 2012/148. Article 4 was amended by S.I. 2014/43 and 2015/106.

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ISBN 978-0-11-114351-3



£4.25

UK201602093 02/2016 19585

http://www.legislation.gov.uk/id/uksi/2016/143