STATUTORY INSTRUMENTS

# 2021 No. 398

# RATING AND VALUATION

## The Valuation for Rating (Coronavirus) (England) Regulations 2021

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| *Made - - - -* | *24th March 2021* |
| *Coming into force* | *25th March 2021* |
| *Laid before Parliament -* | *at 4.00 p.m. on 25th March 2021* |

The Secretary of State, in exercise of the powers conferred by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(**a**), makes the following Regulations.

### Citation, commencement and application

**1.**—(1) These Regulations may be cited as the Valuation for Rating (Coronavirus) (England) Regulations 2021 and come into force on 25th March 2021.

(2) These Regulations apply to England only.

### Valuation of hereditaments

**2.**—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown in a 2017 list for that hereditament would be affected as a result of—

(a) the UK Government's coronavirus response;

(b) any requirements of, or advice or guidance from–

(i) a public authority in the United Kingdom;

(ii) the Scottish Government, the Northern Ireland Executive or the Welsh Government;

(iii) the government of a country or territory outside the United Kingdom;

in response to the serious and imminent threat to public health posed by the incidence and spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2); or

(c) measures taken by any person to ensure compliance with health and safety legislation.

(2) For the purpose of determining the rateable value of a hereditament to which this regulation applies for any day on or after 25th March 2021, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 it shall be assumed that—

(a) on that day the response, requirement, advice or guidance referred to in regulation 2(1)(a) and (b) had not occurred; and

(**a**) 1988 c.41; paragraph 2(8) of Schedule 6 was amended by paragraph 38 of Schedule 6 to the Local Government and Housing Act 1989 (c.42). See section 146(6) of the Local Government Finance Act 1988 for the meaning of "prescribed".

(b) the measures necessary to ensure compliance with health and safety legislation are the measures that were necessary on 1st April 2015 to comply with such legislation.

(3) In this regulation—

"health and safety legislation" has the same meaning as the definition of "the relevant statutory provisions" in section 53 of the Health and Safety at Work etc. Act 1974(**a**);

"2017 list" means a local or central non-domestic rating list compiled on 1st April 2017;

"public authority" means a person with functions of a public nature;

"UK Government's coronavirus response" means—

(a) the Coronavirus Act 2020(**b**) or anything done by the UK Government under or by virtue of that Act;

(b) any—

(i) regulations made by the Secretary of State under section 45C(1), (3)(c), (4)(d), 45F(2) or 45P of the Public Health (Control of Disease) Act 1984(**c**);

(ii) other enactment made, or anything done under or by virtue of an enactment made, by the UK Government;

(iii) guidance or advice issued by the UK Government;

in response to the serious and imminent threat to public health posed by the incidence and spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

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

*Luke Hall*
Minister of State
24th March 2021 Ministry of Housing, Communities and Local Government

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which apply to England only, specify the assumptions that are to be made when applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988.

Paragraph (1) of regulation 2 specifies the class of hereditament to which these assumptions are to be applied. These are hereditaments whose rateable value is affected by virtue of a material change of circumstances caused by one or more of three things. Firstly, the UK Government's coronavirus response. Secondly any requirements of, or guidance or advice from, a UK public authority, the Scottish Government, the Northern Ireland Executive, the Welsh Government or a Government of a country or territory outside the United Kingdom. Thirdly, any measures taken by a person to ensure compliance with health and safety legislation.

Paragraph (2) prescribes the assumptions which are to be made when determining the rateable value of those hereditaments. The assumptions are that the matters which have caused a material change of circumstances had not occurred. A further assumption is that the rateable values must assume that the measures necessary to comply with health and safety legislation are the measures that were necessary to comply on 1 April 2015 with the legislation that then applied.

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

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(**a**) 1974 c.37; the definition of "the relevant statutory provisions" was amended by paragraph 18 of Schedule 15 to the Employment Protection Act 1975 (c.71).
(**b**) 2020 c.7.
(**c**) 1984 c.22; Part 2A was inserted by section 129 of the Health and Social Care Act 2008 (c.14).

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£4.90

http://www.legislation.gov.uk/id/uksi/2021/398

ISBN 978-0-34-822203-6

