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STATUTORY INSTRUMENTS

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**2020 No. 832**

**RATING AND VALUATION, ENGLAND**

**The Rating Lists (Valuation Date) (England) Order 2020**

<i>Made</i>	- - - -	<i>4th August 2020</i>
<i>Laid before Parliament</i>		<i>6th August 2020</i>
<i>Coming into force</i>	- -	<i>31st August 2020</i>

The Secretary of State for Housing, Communities and Local Government makes the following Order in exercise of the powers conferred by section 143(1) of, and paragraph 2(3)(b) of Schedule 6 to, the Local Government Finance Act 1988(1).

**Citation and commencement**

1. This Order may be cited as the Rating Lists (Valuation Date) (England) Order 2020 and comes into force on 31st August 2020.

**Valuation date**

2. 1st April 2021 is specified as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of local and central non-domestic rating lists when they are next compiled for England after this Order comes into force.

**Revocation of the Rating Lists (Valuation Date) (England) Order 2018**

3. The Rating Lists (Valuation Date) (England) Order 2018(2) is revoked.

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(1) 1988 c. 41.  
(2) S.I. 2018/553.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

*Simon Clarke*  
Minister of State  
Ministry of Housing, Communities and Local  
Government

4th August 2020

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## EXPLANATORY NOTE

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

By virtue of sections 41(2A) and 52(2A) of the Local Government Finance Act 1988 (“the 1988 Act”), non-domestic rating lists for England are to be compiled on 1st April 2017 and every fifth year afterwards. Paragraph 2(3)(b) of Schedule 6 to the 1988 Act provides the Secretary of State with the power to specify the day by reference to which properties are to be valued for the purposes of compiling new lists.

Article 2 of this Order specifies 1st April 2021 as that day for the purposes of the next local and central non-domestic rating lists to be compiled once this Order has come into force.

Article 3 revokes the Rating Lists (Valuation Date) (England) Order 2018 (“the 2018 Order”) which had specified 1st April 2019 as the day for the purposes of the next local and central non-domestic rating lists to be compiled after the 2018 Order came into force.

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.