



Non-Domestic Rating (Lists) Act 2021

2021 CHAPTER 8

An Act to make provision to change the dates on which non-domestic rating lists must be compiled; and to change the dates by which proposed lists must be sent to billing authorities, the Secretary of State or the Welsh Ministers. [15th March 2021]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 **Compilation of rating lists**

- (1) The Local Government Finance Act 1988 is amended as follows.
- (2) In section 41 (local non-domestic rating lists)—
 - (a) in subsection (2A) (date on which English local rating lists must be compiled), in paragraph (b), after “2017” insert “, on 1 April 2023 ”;
 - (b) in subsection (5) (deadline for proposed list to be sent to billing authority), for “30 September” substitute “ 31 December ”.
- (3) In section 52 (central non-domestic rating lists)—
 - (a) in subsection (2A) (date on which English central rating lists must be compiled), in paragraph (b), after “2017” insert “, on 1 April 2023 ”;
 - (b) in subsection (5) (deadline for proposed list to be sent to Secretary of State or Welsh Ministers), for “30 September” substitute “ 31 December ”.
- (4) In section 54A (postponement of compilation of Welsh lists for 2015 onwards)—
 - (a) in subsection (4)(b) (date on which Welsh local rating lists must be compiled), after “specified date” insert “, on 1 April 2023 ”;
 - (b) in subsection (5)(b) (date on which Welsh central rating lists must be compiled), after “specified date” insert “, on 1 April 2023 ”.