

# Non-Domestic Rating (Preparation for Digital Services) Bill

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## EXPLANATORY NOTES

Explanatory notes to the Bill, prepared by the Ministry for Housing, Communities and Local Government, are published separately as Bill 382 – EN.

## EUROPEAN CONVENTION ON HUMAN RIGHTS

Secretary James Brokenshire has made the following statement under section 19(1)(a) of the Human Rights Act 1998:

In my view the provisions of the Non-Domestic Rating (Preparation for Digital Services) Bill are compatible with the Convention rights.

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- 1 Provision of digital etc services by HMRC: preparatory expenditure
- 2 Extent and short title

[NOTE: The Bill was presented under S.O. No. 50]

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# B I L L

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Make provision enabling the Commissioners for Her Majesty’s Revenue and Customs to incur expenditure in connection with digital services to be provided by them for the purpose of facilitating the administration or payment of non-domestic rates in England.

**B**E 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 Provision of digital etc services by HMRC: preparatory expenditure**

- (1) *The Commissioners for Her Majesty’s Revenue and Customs may incur expenditure in connection with digital services to be provided by the Commissioners for the purpose of facilitating the administration or payment of non-domestic rates in England.*
- (2) “Digital services” means—
  - (a) digital or information technology services, and
  - (b) services relating to the administration of services within paragraph (a).
- (3) “Non-domestic rates” means non-domestic rates payable under Part 3 of the Local Government Finance Act 1988.

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## **2 Extent and short title**

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- (1) This Act extends to England and Wales only.
- (2) This Act may be cited as the Non-Domestic Rating (Preparation for Digital Services) Act 2019.

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## B I L L

To make provision enabling the Commissioners for Her Majesty's Revenue and Customs to incur expenditure in connection with digital services to be provided by them for the purpose of facilitating the administration or payment of non-domestic rates in England.

*Presented by Secretary James Brokenshire  
supported by  
The Prime Minister,  
Mr David Lidington,  
The Chancellor of the Exchequer,  
Secretary Greg Clark,  
Mel Stride and Rishi Sunak.*

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*Ordered, by The House of Commons,  
to be Printed, 25th April 2019.*

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