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Committee Stage: Thursday 12 December 2024

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# Non-Domestic Rating (Multipliers and Private Schools) Bill

## (Amendment Paper)

This document lists all amendments tabled to the Non-Domestic Rating (Multipliers and Private Schools) Bill. Any withdrawn amendments are listed at the end of the document. The amendments are arranged in the order in which it is expected they will be decided.

This document should be read alongside the Chair's provisional Selection and Grouping, which sets out the order in which the amendments will be debated.

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**David Simmonds**

**13**

Clause 1, page 2, line 5, at end insert—

“(1A) Regulations under sub-paragraph (1)(a) must provide discretion for billing authorities with regard to the application of the higher multiplier.”

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**David Simmonds**

**14**

Clause 3, page 3, line 25, after “more,” insert “and is not a retail premises which is open to customers for more than 18 hours a day”

**Member's explanatory statement**

This amendment would exempt retail premises which are open to customers for more than 18 hours a day from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 15 and 16.

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**David Simmonds**

**17**

Clause 3, page 3, line 25, after “more,” insert “and is not a premises which is shared with a Post Office”

**Member's explanatory statement**

This amendment would exempt premises which are shared with a Post Office from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 18 and 19.

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**David Simmonds****20**

Clause 3, page 3, line 25, after "more," insert "and is not a premises which is shared with a banking hub"

**Member's explanatory statement**

This amendment would exempt premises which are shared with a banking hub from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 22 and 24.

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**Vikki Slade****1**

Clause 3, page 3, line 29, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment would add manufacturing businesses to the types of business that could qualify for use of the lower multiplier.

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**Vikki Slade****2**

Clause 3, page 3, line 33, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment is consequential on Amendment 1.

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**David Simmonds****21**

Clause 3, page 3, line 34, leave out "has such meaning" and insert "and "banking hub" have such meanings"

**Member's explanatory statement**

This amendment is consequential on Amendment 20.

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**David Simmonds****15**

Clause 3, page 4, line 5, after "more" insert "and is not a retail premises which is open to customers for more than 18 hours a day"

**Member's explanatory statement**

This amendment would exempt retail premises which are open to customers for more than 18 hours a day from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 14 and 16.

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**David Simmonds****18**

Clause 3, page 4, line 5, after "more" insert "and is not a premises which is shared with a Post Office"

**Member's explanatory statement**

This amendment would exempt retail premises which are shared with a Post Office from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 17 and 19.

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**David Simmonds****22**

Clause 3, page 4, line 5, after "more" insert "and is not a premises which is shared with a banking hub"

**Member's explanatory statement**

This amendment would exempt retail premises which are shared with a banking hub from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 20 and 24.

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**Vikki Slade****3**

Clause 3, page 4, line 9, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment is consequential on Amendment 1.

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**Vikki Slade****4**

Clause 3, page 4, line 13, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment is consequential on Amendment 1.

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**David Simmonds****23**

Clause 3, page 4, line 14, leave out "has such meaning" and insert "and "banking hub" have such meanings"

**Member's explanatory statement**

This amendment is consequential on Amendment 22.

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**David Simmonds****16**

Clause 3, page 4, line 27, after "more" insert "and is not a retail premises which is open to customers for more than 18 hours a day"

**Member's explanatory statement**

This amendment would exempt retail premises which are open to customers for more than 18 hours a day from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 14 and 15.

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**David Simmonds****19**

Clause 3, page 4, line 27, after "more" insert "and is not a premises which is shared with a Post Office"

**Member's explanatory statement**

This amendment would exempt retail premises which are shared with a Post Office from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 17 and 18.

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**David Simmonds****24**

Clause 3, page 4, line 27, after "more" insert "and is not a premises which is shared with a banking hub"

**Member's explanatory statement**

This amendment would exempt retail premises which are shared with a banking hub from having the higher multiplier used to calculate their non-domestic rates. It is linked to Amendments 20 and 22.

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**Vikki Slade****5**

Clause 3, page 4, line 31, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment is consequential on Amendment 1.

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**Vikki Slade****6**

Clause 3, page 4, line 35, after "hospitality" insert ", manufacturing"

**Member's explanatory statement**

This amendment is consequential on Amendment 1.

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**David Simmonds****25**

Clause 3, page 4, line 36, leave out "has such meaning" and insert "and "banking hub" have such meanings"

**Member's explanatory statement**

This amendment is consequential on Amendment 22.

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**David Simmonds****26**

Clause 5, page 5, line 37, leave out from "persons" to the end of line 38 and insert "who have special educational needs.

"(5A) In subsection (5) "special educational needs" has the same meaning as in section 20 (when a child or young person has special educational needs) of the Children and Families Act 2014."

**Member's explanatory statement**

This amendment would mean that a school that is wholly or mainly concerned with providing education to persons with special educational needs would not be a private school for the purposes of the Act, and as a result would retain charitable relief from non-domestic rates.

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**David Simmonds****7**

Clause 5, page 5, line 38, at end insert ", or

- (b) a local authority makes a determination that they wish to apply discretion to the application of rate relief for the institution within the meaning of section 47 (Discretionary relief) of the Local Government Finance Act 1988."

**Member's explanatory statement**

This amendment would provide that a school is not a private school for the purposes of exempting it from charitable rate relief if a determination is made to that effect by the billing authority.

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**David Simmonds****8**

Clause 5, page 5, line 38, at end insert ", or

- (b) has a religious character or other special character and there is no maintained school or academy of the same character within the specified distance from that school.

(5A) In sub-paragraph (5)(b)—

- (a) "religious character" has the meaning given under section 69 (Duty to secure provision of religious education) of the School Standards and Framework Act 1998,
  - (b) "other special character" has the meaning as defined by the Secretary of State by regulation,
  - (c) "specified distance" is the distance specified under section 445(5) (Offence: failure to secure regular attendance at school of registered pupil) of the Education Act 1996.
- (5B) Regulations under this section (5B) are to be made by statutory instrument.
- (5C) A statutory instrument containing regulations under this section may not be made unless a draft instrument has been laid before and approved by resolution of each House of Parliament."

**Member's explanatory statement**

This amendment would provide that charitable rate relief would continue to apply to a school with a religious or other special character, if no maintained school or academy with the same character was within the statutory walking distances (as set in the Education Act 1996) from that school.

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David Simmonds

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Clause 5, page 5, line 38, at end insert—

- "(5A) Where a private school offers nursery provision, that school must be considered to be comprised of two separate hereditaments, one of which would be a nursery school."

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David Simmonds

10

Clause 6, page 6, line 20, at end insert ", provided that the condition in section [*Requirement for the Government to commission an independent review on the impact of the higher multiplier*] is met."

**Member's explanatory statement**

This amendment provides that the provisions of Clauses 1 to 4 of the Bill would only come into effect when the Government has held an independent review that will consider the impact the new higher multiplier will have on businesses with a rateable value of over £500,000.

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David Simmonds

11

Clause 6, page 6, line 20, at end insert ", provided that the condition in section [*Requirement for the Government to commission an independent review on the impact of the 2026 revaluation of hereditaments on provisions of this Act*] is met."

**Member's explanatory statement**

This amendment provides that the provisions of Clauses 1 to 4 of the Bill would only come into effect when the Government has held an independent review that will consider the impact the effect of the 2026 revaluation on those provisions.

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**David Simmonds**

12

Clause 6, page 6, line 22, at end insert “, provided that the condition in section [*Requirement for the Government to commission an independent review on the impact of the 2026 revaluation of hereditaments on provisions of this Act*] is met.”

**Member's explanatory statement**

This amendment provides that the provisions of Clause 5 of the Bill would only come into effect when the Government has held an independent review that will consider the impact the effect of the 2026 revaluation on those provisions.

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**Vikki Slade**

NC1

To move the following Clause—

**“Review of impact on businesses, high streets and economic growth**

- (1) The Secretary of State must review the impact of sections 1 to 4 of this Act on—
  - (a) businesses,
  - (b) high streets, and
  - (c) economic growth.
- (2) The review must consider—
  - (a) the impact on different types of business, including small businesses,
  - (b) the impact on businesses operating mainly or solely on high streets,
  - (c) whether the provisions have had a measurable impact on economic growth, and if so what that impact has been.
- (3) The Secretary of State must lay a report of the review before Parliament within six months of those sections coming into effect.”

**Member's explanatory statement**

This new clause would require a review of the impact of clauses 1 to 4 of the Act on businesses (including small businesses), high streets and economic growth.

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David Simmonds

NC2

To move the following Clause—

**“Requirement for the Government to commission an independent review on the impact of the higher multiplier**

- (1) The condition in this section is that the actions set out in subsections (2) to (5) have been completed.
- (2) The Secretary of State must appoint an independent person to carry out a review assessing the impact that the new higher multiplier will have on businesses with a rateable value of over £500,000.
- (3) After the review, the independent person must—
  - (a) prepare a report of the review, and
  - (b) submit the report to the Secretary of State.
- (4) A report prepared under subsection (3)(a) must be submitted to the Secretary of State within twelve months of the appointment of the independent person under subsection (2).
- (5) On receiving the report, the Secretary of State must, as soon as is reasonably practicable, lay a copy of the report before Parliament.
- (6) In this section, references to an “independent person” are to a person who appears to the Secretary of State to be independent of the Government.”

**Member's explanatory statement**

This new clause requires the Government to hold an independent review on the impact of the higher multiplier on businesses with a rateable value of over £500,000.

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David Simmonds

NC3

To move the following Clause—

**“Requirement for the Government to commission an independent review on the impact of the 2026 revaluation of hereditaments**

- (1) The condition in this section is that the actions set out in subsections (2) to (5) have been completed.
- (2) The Secretary of State must appoint an independent person to carry out a review assessing the potential impact of the 2026 revaluation of hereditaments for the purposes of non-domestic rates on the operation of the amendments made to the Local Government Finance Act 1988 by this Act.
- (3) After the review, the independent person must—
  - (a) prepare a report of the review, and
  - (b) submit the report to the Secretary of State.



- (4) A report prepared under subsection (3)(a) must be submitted to the Secretary of State within twelve months of the appointment of the independent person under subsection (2).
- (5) On receiving the Report, the Secretary of State must, as soon as is reasonably practicable, lay a copy of the Report before Parliament.
- (6) In this section, references to an “independent person” are to a person who appears to the Secretary of State to be independent of the Government.”

**Member's explanatory statement**

This new clause requires the Government to hold an independent review that will consider the effect of the 2026 revaluation on the provisions of the Bill.

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David Simmonds

NC4

To move the following Clause—

**“Review of impact of new multipliers**

- (1) Within eighteen months of the day on which sections (1) to (4) of this Act are commenced, the Secretary of State must conduct a review of the impact of those sections.
- (2) The review must consider —
  - (a) the impact of the introduction of the lower multiplier on qualifying retail, hospitality and leisure hereditaments,
  - (b) the impact of the introduction of higher multipliers in relation to a hereditament for which the value is £500,000 or more.
- (3) The Secretary of State must, as soon as is reasonably practicable, publish the review and lay a copy of that review before Parliament.
- (4) As part of the review the Secretary of State must consult with such parties as they see fit including—
  - (a) businesses,
  - (b) the Valuation Office Agency; and
  - (c) Billing Authorities.”

**Member's explanatory statement**

This new clause would require the Secretary of State, within 18 months of sections 1 to 4 of the Act being commenced, to review and consult on the impact of new multipliers.

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David Simmonds

NC5

To move the following Clause—

**“Local retention of additional receipts**

- (1) The Local Government Finance Act 1988 is amended as follows.

- (2) In Schedule 7B (Local Retention of Non-Domestic Rates), after subsection (4) insert—

“(4A) In the case of any billing authority to which 100% local retention does not apply, as far as practicable, the local and central shares are set so that any additional receipts arising from changes made to this Act by the Non-Domestic Rating (Multipliers and Private Schools) Act 2024 are locally retained.””

**Member's explanatory statement**

This new clause would provide that local authorities could retain any additional funds raised by the provisions of the Bill.

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## Order of the House

[25 November 2024]

That the following provisions shall apply to the Non-Domestic Rating (Multipliers and Private Schools) Bill:

**Committal**

1. The Bill shall be committed to a Public Bill Committee.

**Proceedings in Public Bill Committee**

2. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Tuesday 17 December 2024.
3. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.

**Consideration and Third Reading**

4. Proceedings on Consideration shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which those proceedings are commenced.
5. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption on that day.
6. Standing Order No. 83B (Programming committees) shall not apply to proceedings on Consideration and Third Reading.

**Other proceedings**

7. Any other proceedings on the Bill may be programmed.

## Order of the Committee

[11 December 2024]

That—

1. the Committee shall (in addition to its first meeting at 9.25 am on Wednesday 11 December) meet—
  - (a) at 2.00 pm on Wednesday 11 December;
  - (b) at 11.30 am and 2.00 pm on Thursday 12 December;
  - (c) at 9.25 am and 2.00 pm on Tuesday 17 December;
2. the Committee shall hear oral evidence in accordance with the following Table:

Date	Time	Witness
Wednesday 11 December	Until no later than 9.50 am	Institute of Revenues, Rating and Valuation
Wednesday 11 December	Until no later than 10.20 am	Co-op
Wednesday 11 December	Until no later than 10.40 am	Association of Convenience Stores
Wednesday 11 December	Until no later than 11.00 am	British Retail Consortium
Wednesday 11 December	Until no later than 11.25 am	Institute for Fiscal Studies
Wednesday 11 December	Until no later than 2.20 pm	Dr Malcolm James
Wednesday 11 December	Until no later than 3.05 pm	UKHospitality; British Institute of Innkeeping; Sacha Lord, Night Time Economy Adviser, Greater Manchester Combined Authority
Wednesday 11 December	Until no later than 3.40 pm	Independent School Bursars Association; Independent Schools Council
Wednesday 11 December	Until no later than 4.00 pm	British Property Federation
Wednesday 11 December	Until no later than 4.20 pm	Professor Francis Green, University College London

Date	Time	Witness
Wednesday 11 December	Until no later than 4.40 pm	Ministry of Housing, Communities and Local Government

3. the proceedings shall (so far as not previously concluded) be brought to a conclusion at 5.00 pm on Tuesday 17 December.