

NON-DOMESTIC RATING (MULTIPLIERS AND PRIVATE SCHOOLS) BILL

EXPLANATORY NOTES

What these notes do

These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Bill as introduced in the House of Commons on 13 November 2024 (Bill 129).

- These Explanatory Notes have been prepared by the Ministry of Housing, Communities and Local Government in order to assist the reader in understanding the Bill. They do not form part of the Bill and have not been endorsed by Parliament.
- These Explanatory Notes explain what each part of the Bill will mean in practice; provide background information on the development of policy; and provide additional information on how the Bill will affect existing legislation in this area.
- These Explanatory Notes might best be read alongside the Bill. They are not, and are not intended to be, a comprehensive description of the Bill.

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Overview of the Bill

- 1 This Bill amends the non-domestic rating system in England to:
 - a. enable the introduction of new multipliers (i.e. tax rates). The Bill introduces powers to create new lower multipliers for qualifying retail, hospitality and leisure properties and higher multipliers for the high value properties, and
 - b. removes the eligibility of private schools that are charities for charitable business rates relief.

Policy background Business Rates

- 2 Part 3 of the Local Government Finance Act 1988 (“the 1988 Act”) deals with non-domestic rating in England and Wales (often known as “business rates”). Business rates are a property tax paid by occupiers and owners of non-domestic properties. Units of property subject to business rates are called “hereditaments”.
- 3 Liability for business rates is based upon the rateable value of the hereditament which, broadly speaking, is its annual rental value. Rateable values are set by the Valuation Office Agency (VOA) and appear on non-domestic rating lists. There is a rating list for each billing authority and a central rating list held by the Secretary of State (typically containing network hereditaments which span many billing authority areas).¹ A business rates bill is determined by multiplying the rateable value of the hereditament by the applicable business rates multiplier.
- 4 As business rates is devolved, multipliers are set by the UK Government in England, and by the Scottish and Welsh Governments in Scotland and Wales respectively.² In Northern Ireland, the Northern Ireland Executive and the district councils set separate rating multipliers, with the full rate collected by the Land and Property Services. The provisions in this Bill concern England only.
- 5 In England there are currently two non-domestic rating multipliers – the non-domestic rating multiplier and the small business non-domestic rating multiplier. The non-domestic rating multiplier is applicable to hereditaments with a rateable value of £51,000 and above and for 2024/25 is set at 0.546. The small business non-domestic rating multiplier is applicable to hereditaments with a rateable value of £50,999 and under and for 2024/25 is set at 0.499.

¹ The Billing Authorities will vary by the type of local government structure in the area. They are district councils (in areas with county councils), metropolitan boroughs, London boroughs and unitary councils.

² As discussed under Clause 2 of the Bill below, the City of London Corporation is a special authority and has powers to set its own non-domestic rating multiplier.

- 6 Ratepayers in England may be eligible for a range of different reliefs from business rates such as small business rate relief, improvement relief and retail, hospitality and leisure relief.³ Some reliefs are mandatory and provided for in legislation, whereas others are given at the discretion of the billing authority. One such mandatory relief is for charities which are entitled to 80% relief on occupied properties and 100% relief on unoccupied properties, including private schools where they are charities.
- 7 In addition, a hereditament, or part of a hereditament, may be exempt from business rates and as such excluded from paying business rates altogether. Exemptions exist for hereditaments such as agricultural land and places of religious worship.⁴ Exemptions are applied by the VOA.
- 8 One such exemption is for hereditaments or parts of a hereditament used wholly for the training or welfare of disabled people. Under this exemption, schools or dedicated parts of schools, including private schools, which are adapted and catering specifically for disabled people may be exempt from business rates.

Additional Multipliers for England

- 9 At Autumn Budget on 30 October 2024 the Chancellor of the Exchequer announced that the government will create a fairer business rates system that protects the high street, supports investment, and is fit for the 21st century.⁵ As a first step the government announced:
- a. an intention to introduce through primary legislation permanently lower multipliers for qualifying retail, hospitality and leisure properties under £500,000 rateable value from April 2026/27,
 - b. an intention to fund this sustainably by introducing through primary legislation higher multipliers on properties with rateable value £500,000 or more, which includes the majority of large distribution warehouses including those used by online giants,
 - c. support for qualifying retail, hospitality and leisure properties in the interim period leading up to the new permanent multipliers by providing 40% relief to such businesses on their business rates in 2025/26, up to a cash cap of £110,000 per business (delivered using existing legislation), and
 - d. protection of the smallest properties by freezing the small business multiplier in 2025/26, protecting over a million properties from inflationary bill increases (delivered using existing legislation).
- 10 Accordingly, this Bill will create powers to enable the introduction of additional multipliers:

³ A full list of reliefs is available [here](#).

⁴ Further information about exemptions from business rates can be found [here](#).

⁵ [Autumn Budget 2024](#). See paragraph 2.43. See also the policy paper [Transforming Business Rates](#) published alongside Autumn Budget 2024.

- a. new lower multipliers for qualifying retail, hospitality and leisure hereditaments, and
- b. new higher multipliers for hereditaments with a rateable value of £500,000 or more.

Removal of relief for private schools in England

- 11 On 29 July, the government announced that, as of 1 January 2025, all education, boarding, and vocational training provided for a charge by a private school in the UK will be subject to VAT at the standard rate of 20 per cent. Any fees paid from 29 July 2024 relating to the term starting in January 2025 onwards will be subject to VAT. The government also announced that schools in England with charitable status would lose their eligibility for business rates charitable rate relief from April 2025, subject to Parliamentary passage of the legislation.
- 12 Full details were set out in a technical consultation that was published on 29 July 2024 which noted the removal of the charitable rate relief for eligible private schools would come into effect from April 2025.⁶ A response to this consultation was published by the Government on 30 October 2024.⁷ The Bill implements the government's policy to end the charitable rate relief for eligible private schools (i.e. those that are charities).
- 13 In the technical consultation the government recognised that some pupils have special educational needs that can only be met in a private school and that they would consider how to address the potential impact of the removal of charitable rate relief on such schools. The government therefore confirmed in its response to the technical consultation that private schools wholly or mainly concerned with the provision of education to children with an Education, Health and Care Plan will, where charities, retain their charitable rate relief.

Legal background

- 14 Part 3 of the 1988 Act concerns non-domestic rating. Sections 41 and 52 of the 1988 Act require new local and central rating lists to be compiled and maintained by Valuation Officers. Sections 42 and 53 require those rating lists to show hereditaments and their rateable values. Sections 43 (and Schedule 4ZA), 45 (and Schedule 4ZB) and 54 (and Schedule 5A) concern the liability for non-domestic rates. Section 47 allows billing authorities to use their discretionary relief powers to set a lower chargeable amount. Schedule 7 concerns the calculation of multipliers.

Territorial extent and application

- 15 Business rates policy is fully devolved. A common legal framework for business rates, in the form of the 1988 Act, extends to England and Wales. The provisions of the Bill extend to

⁶ VAT on Private School Fees & Removing the Charitable Rates Relief for Private Schools available [here](#).

⁷ [Government Response and Summary of Responses](#). See Chapter 4 regarding business rates.

England and Wales but apply to England only.

- 16 See the table in Annex A for a summary of the position regarding territorial extent and application in the United Kingdom.

Commentary on provisions of Bill

Additional multipliers for England

Clause 1: Determination of additional multipliers

- 17 Clause 1 of the Bill makes amendments to Part A1 of Schedule 7 to the 1988 Act to enable new non-domestic rating multipliers. There are currently two multipliers (i.e. tax rates) for non-domestic rating in England: the non-domestic rating multiplier and the small business non-domestic rating multiplier. Rules for the calculation of these multipliers are in Part A1 of Schedule 7 to the 1988 Act. Clause 1(1) of the Bill provides for Part A1 to be amended by Clause 1 to enable the introduction of additional multipliers.
- 18 Clause 1(2) amends Part A1 of Schedule 7 to the 1988 Act to provide that the Schedule will also provide for the determination of additional non-domestic rating multipliers including the making of regulations regarding the calculation of those multipliers under powers in a new Chapter 3A. Provisions concerning the application of those multipliers to particular hereditaments appear later in the Bill at Clause 3.
- 19 Clause 1(3) introduces the new Chapter 3A into Part A1 of Schedule 7 which contains powers for the Treasury to set higher and lower multipliers. Under the three charging Schedules to the 1988 Act, the chargeable amount is found by multiplying the rateable value for the hereditament (or in relation to the central list the ratepayer) by the relevant multiplier.⁸ Multipliers are therefore expressed as a number – for example the small business non-domestic rating multiplier for 2024/25 is 0.499.⁹
- 20 The new paragraph A6A(1)(a) of Schedule 7 contains a power for the Treasury, by regulation, to introduce multipliers which are higher than the non-domestic rating multiplier for that year but not more than 0.1 higher. There is no limit on the number of higher multipliers.
- 21 The new paragraph A6A(1)(b) contains a power for the Treasury to make provision for additional multipliers which are lower than the non-domestic rating multiplier for that year but not more than 0.2 lower than the small business non-domestic rating multiplier for that year. The new paragraph A6A(2)(a) provides that there cannot be more than two lower multipliers. However, the new paragraph A6A(2)(b) provides that these multipliers may be adjusted to vary in level for properties which are occupied (and therefore whose bills are determined under Schedule 4ZA of the 1988 Act), unoccupied (Schedule 4ZB of the 1988 Act) or on the central rating list (Schedule 5A).
- 22 Clause 1(4) amends Chapter 4 of Schedule 7 to the 1988 Act to ensure that the existing

⁸ The charging Schedules to the 1988 Act are Schedules 4ZA (occupied hereditaments), 4ZB (unoccupied hereditaments) and 5A (hereditaments on the central rating list).

⁹ The multiplier is often also presented as “pence in the pound” such that the small business non-domestic rating multiplier for 2024/25 of 0.499 may often be presented as 49.9 pence in the pound. The notice of multipliers for 2024/25 can be found [here](#).

provisions concerning how multipliers should be calculated and the giving of notice of those multipliers will apply to the additional multipliers.

- 23 Clause 1(5) amends chapter 6 of Schedule 7 to the 1988 Act to set the parliamentary process for approving the regulations made under the powers introduced by Clause 1. Regulations making provision for the higher multipliers cannot be made unless a draft has been approved by the House of Commons (i.e. affirmative resolution Commons only procedure). Regulations making provision for the lower multipliers are subject to annulment in pursuance of a resolution of the House of Commons (i.e. negative resolution Commons only procedure).

Clause 2: Special authority multipliers

- 24 Clause 2 makes provision for additional multipliers in a special authority. Part 2 of Schedule 7 to the 1988 Act concerns the multipliers set by a special authority. A special authority is defined in section 144(6) to the 1988 Act as one which on 1 April 1986 had a population of less than 10,000 and a total rateable value per population number of more than £10,000. In practice only the City of London Corporation meets this test and is a special authority.
- 25 Clause 2 provides that Part 2 of Schedule 7 to the 1988 Act is amended to allow for the additional multipliers in the City of London. Clause 2(2) amends Part 2 of Schedule 7 to insert the new paragraph 9B. This provides for a new power for the Treasury to make provision about additional multipliers in the City of London where they have exercised the same powers (as provided in clause 1) in respect of the rest of England. These powers for the City of London are, in effect, subject to the same limits as those in England:
- a. the new sub paragraph 9B(1)(a)(i) provides that higher multipliers in the City of London cannot be more than 0.1 higher than the City of London's non-domestic rating multiplier, and
 - b. the new sub-paragraph 9B(1)(a)(ii) provides that the lower multipliers in the City of London cannot be more than 0.2 lower than the City of London's small business non-domestic rating multiplier.
- 26 The parliamentary procedures for these powers in clause 2 in respect of the City of London also replicate those for the powers in England in clause 1. Under the new sub-paragraph 9B(3) regulations making provision for higher multipliers in the City of London cannot be made unless a draft has been approved by the House of Commons (i.e. affirmative resolution Commons only procedure). Under the new sub-paragraph 9B(4) regulations making provision for the lower multipliers in the City of London are subject to annulment in pursuance of a resolution of the House of Commons (i.e. negative resolution Commons only procedure).

Clause 3: Application of multipliers

- 27 Clause 3 makes provisions for the application of the additional multipliers. Whilst the provisions for setting multipliers are in Schedule 7 to the 1988 Act, provisions regarding the hereditaments to which those multipliers are applied are found in the three charging schedules. Clause 3(1) provides that clause 3 amends the charging Schedules to make

provision for the application of the additional multipliers.

- 28 Clause 3(2) amends Schedule 4ZA to provide rules and powers for determining when the additional multipliers should apply to occupied hereditaments on local rating lists:
- a. Clause 3(2)(a) amends paragraph 10(9) of Schedule 4ZA to add to the existing powers which allows the Treasury to determine when the two existing multipliers should apply. As a result, Treasury will be able to determine by regulations when the additional multipliers apply for calculating chargeable amounts for occupied hereditaments on local rating lists,
 - b. Clause 3(2)(b) inserts into paragraph 10 of Schedule 4ZA:
 - i. the new sub-paragraph 9B which provides that the higher multipliers can only apply to hereditaments with a rateable value of £500,000 or above and that the lower multipliers can only apply to qualifying retail, hospitality and leisure hereditaments, and
 - ii. the new sub-paragraph 9C which provides a power for the Treasury to define the meaning of qualifying retail, hospitality and leisure hereditament. The government intends to define qualifying retail, hospitality and leisure hereditament to broadly align with the definition in the current Retail, Hospitality and Leisure Relief Scheme.¹⁰
 - c. Clause 3(2)(c) amends paragraph 10(10) of Schedule 4ZA to make clear that those regulations may make reference to the description of the hereditament in the local non-domestic rating list in addition to the other factors already listed at paragraph 10(10).
- 29 Clause 3(3) makes the same provision as Clause 3(2) only in respect of Schedule 4ZB concerning unoccupied hereditaments on local rating lists. Clause 3(4) makes the same provisions as Clause 3(2) only in respect of hereditaments on the central rating list.

Clause 4: Consequential amendments

- 30 Clause 4 makes consequential amendments to the 1988 Act.

Removal of relief for private schools in England

Clause 5: Removal of relief

- 31 Clause 5 of the Bill makes amendments to Part 3 of the 1988 Act to remove certain private schools from any entitlement to charitable rate relief. Subsection 5(2) removes the relief for occupied private schools and subsection 5(3) removes the relief for unoccupied private schools.
- 32 The rules for charitable rate relief for occupied hereditaments are found in paragraph 2 of

¹⁰ Published on 15 December 2023 and found [here](#).

Schedule 4ZA to the 1988 Act. These provide that hereditaments occupied by a charity and wholly or mainly used for charitable purposes are entitled to 80% rate relief. Subsection 5(2) of the Bill amends paragraph 2 of Schedule 4ZA to insert new sub-paragraphs (3) to (7).

- 33 The new sub-paragraph 2(3) of Schedule 4ZA excludes from charitable rate relief a hereditament wholly or mainly used for the purposes of carrying on a private school. This will include hereditaments which are themselves being directly used for education at a private school (such as classrooms, halls and sports facilities) but also hereditaments used for administrative and ancillary uses (such as offices or storage) provided they are also used for the purpose of carrying on a private school.
- 34 The meaning of private school is defined in the new sub-paragraph 2(4) of Schedule 4ZA and comprises two parts covering schools for pupils of compulsory school age (sub-paragraph 2(4)(a)) and institutions for pupils over compulsory school age and under 19 (sub-paragraph 2(4)(b)).
- 35 For compulsory school age provision, the new sub-paragraph 2(4)(a) of Schedule 4ZA defines a private school as a school where full-time education is provided for pupils of compulsory school age, fees or other consideration are payable for that education and it is not a nursery school. This test of fees or other consideration being payable for that education follows the test adopted in the Finance Bill 2024/25 in respect of removing the Value Added Tax exemption that private schools benefitted from in respect of education, vocational training and boarding services.¹¹ This will include consideration for education such as gifts, bequests and other referrals of value. The fees or other consideration may be payable by private individuals or bodies or the state but will not include block grant (such as are paid by the Department for Education to fund Academies).
- 36 The definition of private school excludes nursery schools which are defined in the Education Act 1996 as a school wholly or mainly for the purpose of providing education for children who have attained the age of two but are under compulsory school age.¹² This exclusion will ensure that standalone private nurseries will not be affected by the Bill even if they have a few pupils of compulsory school age. However, private schools providing education to pupils of compulsory school age which also incorporate some nursery classes will lose their entitlement to charitable rate relief entirely.
- 37 For education provision for persons over compulsory school age but under 19, the new sub-paragraph 2(4)(b) of Schedule 4ZA defines a private school as an institution providing education for such persons provided that the institution:
- a. is wholly or mainly concerned with education suitable to the requirements of such persons. Typically, this will be A levels, BTEC Level 3, T levels or equivalent courses

¹¹ Further information about the VAT provisions can be found [here](#) and in the Finance Bill.

¹² Section 6 of the Education Act 1996.

of the type provided at, for example, a sixth form college,

- b. is providing full-time education to persons over compulsory school age but under 19,
 - c. provides education to the persons in (b) which is wholly or mainly funded by fees or other consideration. As discussed above, institutions where the persons referred to in (b) above are wholly or mainly funded by block grants from the state, such as state funded Colleges of Further Education, are therefore outside of scope and will retain any charitable rate relief, and
 - d. is not an independent training or learning provider.
- 38 The new sub-paragraph 2(5) of Schedule 4ZA excludes from the definition of private school, an institution which is wholly or mainly concerned with providing full-time education to pupils with an Education, Health and Care Plan (“EHC Plan”).
- 39 The new sub-paragraph 2(6) of Schedule 4ZA defines independent training or learning provider for the purposes of its exclusion, in the new sub-paragraph 2(4)(b)(iv), from the meaning of a private school. Independent training or learning providers supply state funded training and education to those above compulsory school age and are, therefore, akin to state funded colleges of further education. They are therefore defined in sub-paragraph 2(6) as an institution providing such education or training under contract with the Secretary of State where the Secretary of State pays the fees.
- 40 The new sub-paragraph 2(7) of Schedule 4ZA defines for the purposes of sub-paragraph 2(4) and (5) “compulsory school age”, “EHC Plan”, “nursery school”, “pupil” and “school” by reference to their meaning in the Education Act 1996.
- 41 The rules for charitable rate relief for unoccupied hereditaments are found in paragraph 2 of Schedule 4ZB to the 1988 Act. These provide that a hereditament owned by a charity which it appears that when next in use will be wholly or mainly used for charitable purposes is entitled to 100% rate relief. Clause 5(3) of the Bill amends paragraph 2 of Schedule 4ZB to insert new sub-paragraphs 2A and 2B. Sub-paragraph 2A provides that charitable rate relief does not apply to an unoccupied hereditament if it appears that when next in use the hereditament will be wholly or mainly used for the purposes of carrying on a private school. Sub-paragraph 2B provides that the meaning of “private school” has the same meaning as in paragraph 2 of Schedule 4ZA – i.e. the same meaning as applicable for occupied hereditaments.

Final provisions

Clause 6: Commencement

- 42 Clause 6(1) provides that the provisions for additional multipliers take effect from 1 April 2026. This does not prevent regulations being made before 1 April 2026 under a power in clauses 1 to 4.

- 43 Clause 6(2) provides that the removal of charitable relief for private schools comes into force on 1 April 2025.

Clause 7: Short title

- 44 Clause 7 provides for the short title of the Bill.

Commencement

- 45 The Bill will come into force on Royal Assent. The amendments made by clauses 1 to 4 (to provide for additional multipliers) have effect for financial years from 1 April 2026 and clause 5 (removal of relief for private schools) for financial years from 1 April 2025.

Financial implications of the Bill

- 46 The additional multipliers provided for by the measures in the Bill will lead to changes in the amounts paid by ratepayers (those liable for the higher multiplier will see increases and those liable for the lower multipliers will see reductions). The removal of charitable rate relief for private schools will increase the amounts paid by private schools which are charities. No Impact Assessment has been prepared for the Bill as it amends a local taxation regime and amendments to any tax are excluded from the definition of a regulatory provision.¹³
- 47 The additional multipliers will, once they are provided for by the government, result in variations of business rates income for local authorities in England. The removal of rate relief from private schools will increase business rates income. The Ministry of Housing, Communities and Local Government will work with local government to consider how to adjust the local government business rates retention system to ensure local authorities are, as far as is practical, unaffected by the introduction of these changes.
- 48 There will also be an increased cost to local government in administering the introduction of these measures. The government will undertake a new burdens assessment and will fund reasonable additional costs for LAs.

Parliamentary approval for financial costs or for charges imposed

- 49 A money resolution and a ways and means resolution are required for the Bill. A money

¹³ See paragraph 2.3 of the Better Regulation Framework, September 2023. [Better Regulation Framework guidance.pdf](#)

resolution is required where a Bill authorises new charges on the public revenue – broadly speaking, new public expenditure – and a ways and means resolution is required where a Bill authorises new charges on the people – broadly speaking, new taxation or other similar charges.

- 50 The powers in the Bill to introduce lower multipliers and the increased costs to local government in administering the introduction of lower and higher multipliers require a money resolution. The powers in the Bill to introduce higher multipliers and the removal of charitable relief for private schools require a ways and means resolution.

Compatibility with the European Convention on Human Rights

- 51 The Deputy Prime Minister and Secretary of State for Housing, Communities and Local Government has made a statement under section 19(1)(a) of the Human Rights Act 1998 that, in her view, the provisions of the Bill are compatible with the Convention rights.
- 52 A separate memorandum has been prepared for the Joint Committee on Human Rights.¹⁴

Compatibility with the Environment Act 2021

- 53 The Deputy Prime Minister and Secretary of State for Housing, Communities and Local Government is of the view that the Non-Domestic Rating (Multipliers and Private Schools) Bill as introduced into the House of Commons does not contain provisions which, if enacted, would be environmental law for the purposes of section 20 of the Environment Act 2021. Accordingly, no statement under that section has been made.

Compatibility with the European Union (Withdrawal) Act 2018

- 54 The Deputy Prime Minister and Secretary of State for Housing, Communities and Local Government is of the view that the Bill does not contain provision which, if enacted, would affect trade between Northern Ireland and the rest of the United Kingdom. Accordingly, no statement under section 13C of the European Union (Withdrawal) Act 2018 has been made.

Related documents

- 55 The following documents are relevant to the Bill and can be read at the stated locations:

- VAT on Private School Fees & Removing the Charitable Rates Relief for Private

¹⁴ [Link to ECHR memo once published]

Schools. Consultation and Government response. [VAT on Private School Fees & Removing the Charitable Rates Relief for Private Schools - GOV.UK](#)

- Transforming Business Rates. A policy paper. [Transforming business rates - GOV.UK](#)

Annex A - Territorial extent and application in the United Kingdom

Provision	England	Wales		Scotland		Northern Ireland	
	Extends to E & W and applies to England?	Extends to E & W and applies to Wales?	Legislative Consent Motion process engaged?	Extends and applies to Scotland?	Legislative Consent Motion process engaged?	Extends and applies to Northern Ireland?	Legislative Consent Motion process engaged?
Additional multipliers for England							
Clause 1	Yes	No	N/A	No	N/A	No	N/A
Clause 2	Yes	No	N/A	No	N/A	No	N/A
Clause 3	Yes	No	N/A	No	N/A	No	N/A
Clause 4	Yes	No	N/A	No	N/A	No	N/A
Removal of relief for private schools in England							
Clause 5	Yes	No	N/A	No	N/A	No	N/A

Subject matter and legislative competence of devolved legislatures

The Bill makes provision in relation to local government finance (non-domestic rating). Local government finance is a devolved matter in Scotland, Wales and Northern Ireland. Local taxes to fund local authority expenditure are an exception to the fiscal, economic and monetary policy reservation by virtue of Schedule 7A, Part 2, Section A1 of the Government of Wales Act 2006 (as amended). Local taxes to fund local authority expenditure are exceptions to the fiscal, economic and monetary policy reservation by virtue of Schedule 5, Part 2, Section A1 of the Scotland Act 1998. Local government finance is not an excepted or reserved matter in Schedule 2 or 3 of the Northern Ireland Act 1998.

NON-DOMESTIC RATING (MULTIPLIERS AND PRIVATE SCHOOLS) BILL

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