

Non-Domestic Rating (Multipliers and Private Schools) Bill

AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE

[Supplementary to the Marshalled List]

Amendment
No.

Clause 5

LORD BLACK OF BRENTWOOD
LORD LEXDEN

69A★ Clause 5, page 6, line 11, at end insert –

- “(8) For the purposes of calculating the chargeable amount under this paragraph, boarding facilities and any area used primarily for boarding students or staff in a hereditament which is wholly or mainly used for the purposes of carrying on a private school must not be included in the value of land, if 10% or more of the boarders meet any of the conditions in sub-paragraph (9).
- (9) The conditions are –
- (a) the boarder’s fees are supported, in whole or in part, by the Ministry of Defence by reason of one or more parent(s) or legal guardians being deployed away from home;
 - (b) the boarder’s fees are supported, in whole or in part by the Foreign, Commonwealth, and Development Office, or by any Embassy of the United Kingdom, by reason of one or more parent(s) or legal guardians serving abroad in the Diplomatic Service;
 - (c) the boarder’s fees are supported, in whole or in part, by any other Government Department by reason of one or more parent(s) or legal guardians serving in a government function.”

LORD BLACK OF BRENTWOOD
LORD LEXDEN

69B★ Clause 5, page 6, line 11, at end insert –

- “(8) For the purposes of calculating the chargeable amount under this paragraph, boarding facilities and any area used primarily for boarding students or staff in a hereditament which is wholly or mainly used for the purposes of

carrying on a private school must not be included in the value of land, if the school provides places for looked after children funded, in whole or in part, by any local authority in the United Kingdom or by any charity in England and Wales or in Scotland operating for that purpose.”

After Clause 5

LORD BLACK OF BRENTWOOD
LORD LEXDEN

72A★ After Clause 5, insert the following new Clause—

“Section 5: requirement to review impact and publish report

- (1) The Secretary of State must, within 12 months of section 5 coming into effect, conduct an assessment of the expected and observed impact of section 5.
- (2) The assessment must include section 5’s expected and observed impact on—
 - (a) state schools,
 - (b) partnerships between independent and state schools,
 - (c) the capacity of independent schools to offer fee-assistance, the number of pupils to whom such assistance is given, and the value of such assistance,
 - (d) the number of looked after children supported by independent schools,
 - (e) the availability of faith education to families which desire it, and
 - (f) the number of teachers and staff employed by independent schools.
- (3) In making the assessment under subsections (1) and (2), the Secretary of State must have regard to any additional impact section 5 has on the subjects specified in subsection (2) owing to any other tax change affecting independent schools which has come into effect since 1 January 2025.
- (4) Within one month of the assessment being made, the Secretary of State must lay before Parliament a report setting out the findings of the assessment.”

Non-Domestic Rating (Multipliers and Private Schools) Bill

AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE
[Supplementary to the Marshalled List]

21 February 2025
