

Non-Domestic Rating (Multipliers and Private Schools) Bill

SECOND MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
IN GRAND COMMITTEE

[Amendments marked ★ are new or have been altered]

**Amendment
No.**

After Clause 4

BARONESS SCOTT OF BYBROOK

- 46** After Clause 4, insert the following new 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 the day on which those sections take effect.”

Member's explanatory statement

This amendment would require the Secretary of State to review the impact of sections 1 to 4 of this Act within six months.

LORD FOX
BARONESS PINNOCK

47 After Clause 4, insert the following new Clause –

“Review of effect on non-domestic rating policy

- (1) Within six months of the day on which this Act is passed, the Chancellor of the Exchequer must conduct a review of how the measures in this Act have impacted non-domestic rating policy.
- (2) The review must assess –
 - (a) potential changes required to non-domestic ratings as a result of the measures within this Act;
 - (b) what alternatives to non-domestic ratings, if any, the Government has considered.
- (3) The report of the review must be laid before Parliament.”

Member's explanatory statement

This amendment would require the Chancellor to review the effects of this Act on wider non-domestic rating policy and consider alternatives, for example a commercial landowner levy.

LORD FOX
BARONESS PINNOCK

48 After Clause 4, insert the following new Clause –

“Impact assessment

- (1) The Secretary of State must publish and lay before Parliament an impact assessment of sections 1 to 4 of this Act on –
 - (a) businesses,
 - (b) high streets, and
 - (c) economic growth.
- (2) An impact assessment under subsection (1) must consider –
 - (a) the impact on different types of businesses, including small businesses;
 - (b) the impact on businesses operating mainly or solely on high streets;
 - (c) whether the provisions will have a measureable impact on economic growth.”

Member's explanatory statement

This amendment, and another in the name of Lord Fox to Clause 6, would require the Secretary of State to publish an impact assessment on sections 1 to 4 of the Act before they come into force.

LORD FOX
BARONESS PINNOCK

49 After Clause 4, insert the following new Clause –

“Sections 1 to 4: impact on businesses

- (1) After regulations have been laid under sections 1 to 3 of this Act, and before such regulations take effect, the Secretary of State must conduct an assessment of the expected impact of sections 1 to 4 of this Act on businesses.
- (2) The assessment must compare the amount of non-domestic rates expected to be paid by businesses before changes made by sections 1 to 4 have come into effect with the amount paid in each financial year between 1 April 2020 and 31 March 2026, taking account of –
 - (a) the types of businesses affected,
 - (b) the size of such businesses, and
 - (c) how the impact is expected to differ depending on the number of hereditaments a business occupies.
- (3) The Secretary of State must lay before Parliament a report setting out the findings of the assessment.”

Member's explanatory statement

This new clause would require the Secretary of State to examine the effect of the introduction of the new multipliers on the amount of business rates paid by businesses occupying a single site compared with those occupying multiple sites; and on different types of businesses, depending on their size and the type of business.

BARONESS PINNOCK
LORD FOX

50 After Clause 4, insert the following new Clause –

“Sections 1 to 4: impact of retail, hospitality and leisure relief

- (1) The Secretary of State must, within six months of the day on which this Act is passed, conduct an assessment of the expected impact of sections 1 to 4 of this Act on relevant businesses.
- (2) The assessment must compare the amount of non-domestic rates expected to be paid by relevant businesses once sections 1 to 4 come into force with the amount paid in each financial year between 1 April 2020 and 31 March 2026, taking into account retail, hospitality and leisure relief.
- (3) The Secretary of State must lay before Parliament a report setting out the findings of the assessment.
- (4) In this section, a “relevant business” is a business occupying a qualifying retail, hospitality or leisure hereditament.”

Member's explanatory statement

This amendment is intended to assess the cumulative impact on businesses of the changes in this Bill with the expected removal of retail, hospitality and leisure relief.

BARONESS PINNOCK
LORD FOX

51 After Clause 4, insert the following new Clause –

“Application of sections 1 to 4

Sections 1 to 4 of this Act apply to relevant hereditaments in city and town centres, district and local centres, as defined by the National Planning Policy Framework.”

Member's explanatory statement

This amendment is intended to probe the intended application of this Act to high streets.

BARONESS PINNOCK
LORD FOX

52 After Clause 4, insert the following new Clause –

“Sections 1 to 4: impact on local government areas

- (1) The Secretary of State must, within six months of the day on which this Act is passed, conduct an assessment of the expected impact of sections 1 to 4 of this Act on relevant businesses.
- (2) The assessment must compare the amount of non-domestic rates expected to be paid by relevant businesses once sections 1 to 4 come into force with the amount paid in each financial year between 1 April 2020 and 31 March 2026.
- (3) The assessment must consider how the impact is expected to differ depending on local government area.
- (4) The Secretary of State must lay before Parliament a report setting out the findings of the assessment.
- (5) In this section, a “relevant business” is a business occupying a qualifying retail, hospitality or leisure hereditament.”

Member's explanatory statement

This new clause would require the Secretary of State to examine the effect of the introduction of retail, hospitality and leisure multipliers on the amount of business rates paid by businesses in different council areas.

BARONESS SCOTT OF BYBROOK

53 After Clause 4, insert the following new Clause –

“Annual report

- (1) Within one year of the day on which sections 1 to 4 come into force, and annually thereafter, the Secretary of State must report on the amount raised as a result of the provisions in sections 1 to 4.
- (2) The Secretary of State must lay a copy of these reports before Parliament.”

Member's explanatory statement

This amendment would require a report on the amount raised from changes in clauses 1 to 4 in this Bill.

BARONESS SCOTT OF BYBROOK

54 After Clause 4, insert the following new Clause –

“Annual report (No. 2)

- (1) Within one year of the day on which sections 1 to 4 come into force, and annually thereafter, the Secretary of State must report on the amount raised as a result of the provisions in sections 1 to 4 by type of business, including charities and pop up shops.
- (2) The Secretary of State must lay a copy of these reports before Parliament.”

Member's explanatory statement

This amendment would require an annual report on what type of shops are paying business rates.

Clause 5

LORD LEXDEN
LORD BLACK OF BRENTWOOD

54A Clause 5, page 5, line 16, leave out “private” and insert “independent”

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden's name, seeks to replace “private school” with “independent school” throughout the Bill.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

55 Clause 5, page 5, line 16, at end insert “, subject to sub-paragraph (5A).”

Member's explanatory statement

This amendment is consequential on the other amendments in the name of Baroness Scott of Bybrook which allow for the exemptions of certain schools.

LORD LEXDEN
LORD BLACK OF BRENTWOOD

55A Clause 5, page 5, line 17, leave out “private” and insert “independent”

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden’s name, seeks to replace “private school” with “independent school” throughout the Bill.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

56 Clause 5, page 5, line 23, leave out “or other consideration”

Member's explanatory statement

This probing amendment seeks to understand what “or other consideration” refers to in regard to whether an institution is considered a private school

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

57 Clause 5, page 5, leave out lines 26 to 37

Member's explanatory statement

This amendment seeks to probe whether institutions providing foundation courses would be considered private schools.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

58 Clause 5, page 5, line 27, leave out “wholly or mainly”

Member's explanatory statement

This amendment seeks to establish what the percentage cut off will be for institutions providing education for those over the compulsory school age but under 19.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

59 Clause 5, page 5, line 34, leave out “or other consideration”

Member's explanatory statement

This probing amendment, and another in the name of Baroness Barran, seeks to understand what “or other consideration” refers to in regard to whether an institution is considered a private school.

LORD LEXDEN
LORD BLACK OF BRENTWOOD

59A Clause 5, page 5, line 38, leave out “private” and insert “independent”

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden’s name, seeks to replace “private school” with “independent school” throughout the Bill.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

60 Clause 5, page 5, line 38, leave out “wholly or mainly”

Member's explanatory statement

This probing amendment seeks to understand how many students will be required to have an EHC plan in an institution to be exempt from private school status.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

61 Clause 5, page 5, line 39, leave out “for whom an EHC plan is maintained” and insert “with special educational needs and disabilities as defined in the Children and Families Act 2014”

Member's explanatory statement

This amendment would change the definition to exempt pupils with SEND.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

62 Clause 5, page 5, line 40, at end insert –

“(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it is wholly or mainly concerned with providing full-time education for less than an annual fee of £27,642 per pupil.”

Member's explanatory statement

This amendment seeks to exempt schools that charge less than the average fee for private schools, as they are often smaller, local schools.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

63 Clause 5, page 5, line 40, at end insert –

- “(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it is wholly or mainly concerned with providing full-time education where at least 7% of gross income is spent on means-tested fee assistance.”

Member's explanatory statement

This amendment seeks to exempt schools where they offer bursaries or other means-tested assistance to pupils that amounts to more than 7 per cent of their gross income.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK
LORD BLACK OF BRENTWOOD

64 Clause 5, page 5, line 40, at end insert –

- “(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it is wholly or mainly concerned with providing full-time education for gifted arts students.”

Member's explanatory statement

This amendment seeks to exempt schools that offer arts education, such as music and drama.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

65 Clause 5, page 5, line 40, at end insert –

- “(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it 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 the school.

(5B) In this paragraph –

“religious character” has the meaning given under section 69 (duty to secure provision of religious education) of the School Standards and Framework Act 1998;

“other special character” has the meaning as defined by the Secretary of State by regulation;

“specified distance” is the distance specified under section 444(5) (offence: failure to secure regular attendance at school of registered pupil) of the Education Act 1996.

(5C) Regulations under this section are to be made by statutory instrument.

- (5D) A statutory instrument containing regulations under this section may not be made unless a draft instrument has been laid before and approved by a resolution of each House of Parliament.”

Member's explanatory statement

This amendment seeks to exempt schools that are faith schools.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

- 66 Clause 5, page 5, line 40, at end insert –

“(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it is wholly or mainly concerned with providing full-time education where at least 10% of students have at least one parent or guardian serving in the military.”

Member's explanatory statement

This amendment seeks to exempt schools where at least 10 per cent of students have a parent or guardian who is serving in the military.

LORD MOYNIHAN

- 67 Clause 5, page 5, line 40, at end insert –

“(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if 10% of students are in receipt of bursaries or scholarships for sporting excellence.”

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

- 68 Clause 5, page 5, line 40, at end insert –

“(5A) An institution is not to be considered a private school for the purposes of sub-paragraph (3) if it provides early years provision.”

Member's explanatory statement

This amendment seeks to exempt schools where they provide nursery care.

LORD MOYNIHAN

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

“(8) Sports facilities or any area used primarily for sport 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 for the purposes of calculating the chargeable amount under this paragraph.”

Member's explanatory statement

This amendment seeks to ensure that no part of a private school which is used primarily for sport is included in the value of the land used by the valuation agency for the purposes of calculating business rates.

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.”

LORD LEXDEN
LORD BLACK OF BRENTWOOD

69C Clause 5, page 6, line 16, leave out “private” and insert “independent”

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden's name, seeks to replace "private school" with "independent school" throughout the Bill.

LORD LEXDEN
LORD BLACK OF BRENTWOOD

69D Clause 5, page 6, line 17, leave out "private" and insert "independent"

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden's name, seeks to replace "private school" with "independent school" throughout the Bill.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

The above named Lords give notice of their intention to oppose the Question that Clause 5 stand part of the Bill.

After Clause 5

LORD STOREY
LORD SHIPLEY

70 After Clause 5, insert the following new Clause –

“Section 5: impact assessment

The Secretary of State must, within six months of this Act being passed, conduct an assessment of the expected impact of section 5 on state schools.”

Member's explanatory statement

This amendment is intended to probe potential knock-on consequences of the measures in section 5 of this Bill on state schools.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

71 After Clause 5, insert the following new Clause –

“Impact assessment (No. 2)

- (1) Within one year of the day on which section 5 comes into force, and again within three years, the Secretary of State must publish an impact assessment assessing the impact of the provisions in section 5 on the facilities that private schools provide to state-funded schools.
- (2) The Secretary of State must lay a copy of these reports before Parliament.”

Member's explanatory statement

This amendment would require an impact assessment on rescinded facilities that private schools offer to state-funded schools.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

72 After Clause 5, insert the following new Clause –

“Annual statement

- (1) Within one year of the day on which this Act is passed, and annually thereafter, the Secretary of State must make a statement on how many pupils are diverted into the state system as a result of the provisions in section 5.
- (2) The Secretary of State must lay a copy of these reports before Parliament.”

Member's explanatory statement

This amendment would require an annual statement of how many pupils have been moved into the state system as a result of 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 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.”

Clause 6

LORD FOX
BARONESS PINNOCK

- 73 Clause 6, page 6, line 21, at beginning insert “Subject to the impact assessment required under section (*Impact assessment*) having been laid before Parliament three months before the start of the first financial year,”

Member's explanatory statement

This amendment is consequential on Lord Fox’s amendment to after Clause 4 “Impact assessment”.

LORD THURLOW

- 74 Clause 6, page 6, line 22, leave out “2026” and insert “2027”

Member's explanatory statement

This amendment seeks to delay the introduction of amendments 1 to 4 from 2026 to 2027 to allow more time for impact assessments and consultations to be conducted.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

- 75 Clause 6, page 6, line 23, leave out from “effect” to end of line 24 and insert “after an impact assessment is published assessing the impact of the provisions in section 5 on children in private schools who receive means-tested fee assistance and their access to university”

Member's explanatory statement

This amendment would require an impact assessment on how Clause 5 will affect the ability of pupils with means-tested assistance currently in private schools to access university before the Act is passed.

BARONESS BARRAN
BARONESS SCOTT OF BYBROOK

- 76 Clause 6, page 6, line 24, leave out “2025” and insert “2026”

Member's explanatory statement

This amendment would delay the provisions of Clause 5 from coming into being until 2026, so that schools had time to prepare.

Clause 7

LORD LEXDEN
LORD BLACK OF BRENTWOOD

- 77 Clause 7, page 6, line 26, leave out “Private” and insert “Independent”

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden's name, seeks to replace "private school" with "independent school" throughout the Bill.

Title

LORD LEXDEN
LORD BLACK OF BRENTWOOD

78 Title, line 5, leave out "private" and insert "independent"

Member's explanatory statement

This amendment, in conjunction with other amendments in Lord Lexden's name, seeks to replace "private school" with "independent school" throughout the Bill.

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