

Non-Domestic Rating (Multipliers and Private Schools) Bill

RUNNING LIST OF ALL AMENDMENTS ON REPORT

*Tabled up to and including
13 March 2025*

[Amendments marked ★ are new or have been altered]

Clause 3

BARONESS PINNOCK
LORD FOX

Clause 3, page 3, line 26, after “hereditament” insert “other than a qualifying healthcare hereditament”

Member's explanatory statement

This amendment, together with Baroness Pinnock's amendments to page 3, line 37, page 4, line 6, and page 4, line 17, would have the effect of retaining the standard multiplier for hospitals, medical and dental schools, or any other healthcare setting to be determined by regulations.

BARONESS SCOTT OF BYBROOK

Clause 3, page 3, line 27, after “more,” insert “and is not an “anchor store”,”

Member's explanatory statement

This amendment, along with others in the name of Baroness Scott of Bybrook, seeks to exempt anchor stores because of their role in increasing footfall on the high street.

LORD FOX
BARONESS PINNOCK

Clause 3, page 3, line 31, after “hospitality” insert “, manufacturing”

Member's explanatory statement

This amendment seeks to include the manufacturing industry in the types of business that can qualify for the lower multiplier.

LORD FOX
BARONESS PINNOCK

Clause 3, page 3, line 35, after “hospitality” insert “, manufacturing”

Member's explanatory statement

This amendment seeks to include the manufacturing industry in the types of business that can qualify for the lower multiplier.

BARONESS PINNOCK
LORD FOX

Clause 3, page 3, line 36, leave out from “hereditament” to end of line 37 and insert “means hereditaments that are wholly or mainly being used –

- (a) as shops, restaurants, cafes, drinking establishments, cinemas or live music venues,
- (b) for assembly and leisure, or
- (c) as hotels, guest and boarding premises or self-catering accommodation.”;

Member's explanatory statement

This amendment provides a definition of retail, hospitality or leisure hereditament that broadly follows that which is currently in place for RHL relief.

BARONESS SCOTT OF BYBROOK

Clause 3, page 3, line 36, leave out “has such meaning” and insert “and “anchor store” have such meanings”

Member's explanatory statement

This amendment, along with others in the name of Baroness Scott of Bybrook, seeks to exempt anchor stores because of their role in increasing footfall on the high street.

BARONESS PINNOCK
LORD FOX

Clause 3, page 3, line 37, at end insert –

- “(9D) In sub-paragraph (9B), “qualifying healthcare hereditament” includes hospitals, medical and dental schools, and any other healthcare settings as may be prescribed by the Treasury in regulations.”;

Member's explanatory statement

This amendment, together with Baroness Pinnock’s amendments to page 3, line 26, page 4, line 6, and page 4, line 17 would have the effect of retaining the standard multiplier for hospitals, medical and dental schools, or any other healthcare setting to be determined by regulations.

BARONESS PINNOCK
LORD FOX

Clause 3, page 4, line 6, after “hereditament” insert “other than a qualifying healthcare hereditament”

Member's explanatory statement

This amendment, together with Baroness Pinnock’s amendments to page 3, line 26, page 3, line 37, and page 4, line 17, would have the effect of retaining the standard multiplier for hospitals, medical and dental schools, or any other healthcare setting to be determined by regulations.

BARONESS SCOTT OF BYBROOK

Clause 3, page 4, line 7, after “more,” insert “and is not an “anchor store”,”

Member's explanatory statement

This amendment, along with others in the name of Baroness Scott of Bybrook, seeks to exempt anchor stores because of their role in increasing footfall on the high street.

LORD FOX
BARONESS PINNOCK

Clause 3, page 4, line 11, after “hospitality” insert “, manufacturing”

Member's explanatory statement

This amendment seeks to include the manufacturing industry in the types of business that can qualify for the lower multiplier.

LORD FOX
BARONESS PINNOCK

Clause 3, page 4, line 15, after “hospitality” insert “, manufacturing”

Member's explanatory statement

This amendment seeks to include the manufacturing industry in the types of business that can qualify for the lower multiplier.

BARONESS PINNOCK
LORD FOX

Clause 3, page 4, line 16, leave out from “hereditament” to end of line 17 and insert “means hereditaments that are wholly or mainly being used—

- (a) as shops, restaurants, cafes, drinking establishments, cinemas or live music venues,
- (b) for assembly and leisure, or
- (c) as hotels, guest and boarding premises or self-catering accommodation.”;

Member's explanatory statement

This amendment provides a definition of retail, hospitality or leisure hereditament that broadly follows that which is currently in place for RHL relief.

BARONESS SCOTT OF BYBROOK

Clause 3, page 4, line 16, leave out “has such meaning” and insert “and “anchor store” have such meanings”

Member's explanatory statement

This amendment, along with others in the name of Baroness Scott of Bybrook, seeks to exempt anchor stores because of their role in increasing footfall on the high street.

BARONESS PINNOCK
LORD FOX

Clause 3, page 4, line 17, at end insert –

“(6C) In sub-paragraph (6A), “qualifying healthcare hereditament” includes hospitals, medical and dental schools, and any other healthcare settings as may be prescribed by the Treasury in regulations.”;

Member's explanatory statement

This amendment, together with Baroness Pinnock’s amendments to page 3, line 26, page 3, line 37, and page 4, line 6, would have the effect of retaining the standard multiplier for hospitals, medical and dental schools, or any other healthcare setting to be determined by regulations.

BARONESS PINNOCK
LORD FOX

Clause 3, page 4, line 38, leave out from “hereditament” to end of line 39 and insert “means hereditaments that are wholly or mainly being used –

- “(a) as shops, restaurants, cafes, drinking establishments, cinemas or live music venues,
- (b) for assembly and leisure, or
- (c) as hotels, guest and boarding premises or self-catering accommodation.”;

Member's explanatory statement

This amendment provides a definition of retail, hospitality or leisure hereditament that broadly follows that which is currently in place for RHL relief.

After Clause 4

LORD FOX
BARONESS PINNOCK

After Clause 4, insert the following new Clause –

“Impact assessment

- (1) The Secretary of State must publish and lay before Parliament an assessment of the impact 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 measurable impact on economic growth.”

Member's explanatory statement

This amendment, together with 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.

BARONESS PINNOCK
LORD FOX

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 SCOTT OF BYBROOK

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) the impact of the threshold on investment into the property;
 - (d) 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 on businesses, high streets and economic growth within six months.

Clause 5

LORD LEXDEN

- ★ 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 seeks to expand the exemption of schools beyond those catering for EHCP pupils, to all those wholly or mainly organised for SEND education.

After Clause 5

LORD BLACK OF BRENTWOOD
LORD LEXDEN

- ★ 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 the expected and observed impact of section 5 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.”

Member's explanatory statement

This amendment would require the Government to provide a post-policy assessment of the impact of Clause 5, and other measures, on the whole education system. This assessment could then be used by the House to judge the accuracy of already-published impact assessments and the overall effectiveness of the policy.

Clause 6

LORD FOX
BARONESS PINNOCK

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 insert the new Clause titled “Impact assessment” after Clause 4.

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