

Non-Domestic Rating (Multipliers and Private Schools) Bill

MARSHALLED
LIST OF AMENDMENTS
TO BE MOVED
ON REPORT

[Amendments marked ★ are new or have been altered]

**Amendment
No.**

Clause 3

BARONESS PINNOCK
LORD FOX

- 1** 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.

THE EARL OF LYTTON

- 2★** Clause 3, page 3, line 26, after “hereditament” insert “other than a qualifying retail, hospitality or leisure hereditament”

Member's explanatory statement

This, together with another amendment in the name of the Earl of Lytton, would have the effect of leaving large RHL properties paying the standard multiplier rather than the supplement, consistent with previously stated policy intentions.

BARONESS SCOTT OF BYBROOK

- 3** 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

- 4 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.

BARONESS SCOTT OF BYBROOK

- 5★ Clause 3, page 3, line 34, at end insert –

“(9BA) The Secretary of State must by regulations increase the figure in subsection (9B)(b) on 1 April 2029 in line with the average aggregate change in rateable values, as recorded by the Valuation Office Agency for three tax years preceding 1 April 2029.”

LORD FOX
BARONESS PINNOCK

- 6 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

- 7 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

- 8 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

- 9 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

- 10 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.

THE EARL OF LYTTON

- 11★ Clause 3, page 4, line 6, after “hereditament” insert “other than a qualifying retail, hospitality or leisure hereditament”

Member's explanatory statement

This, together with another amendment in the name of the Earl of Lytton, would have the effect of leaving unoccupied large RHL properties paying the standard multiplier rather than the supplement consistent with previously stated policy intentions.

BARONESS SCOTT OF BYBROOK

- 12 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

- 13 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

- 14 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

- 15 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

- 16 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

17 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 SCOTT OF BYBROOK

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

“(6C) The Secretary of State must by regulations increase the figure in sub-paragraph (6A)(b) on 1 April 2029 in line with the average aggregate change in rateable values, as recorded by the Valuation Office Agency for three tax years preceding 1 April 2029.”;

BARONESS PINNOCK
LORD FOX

19 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.

BARONESS SCOTT OF BYBROOK

20★ Clause 3, page 4, line 39, at end insert –

“(8C) The Secretary of State must by regulations increase the figure in sub-paragraph (8A)(b) on 1 April 2029 in line with the average aggregate change in rateable values, as recorded by the Valuation Office Agency for three tax years preceding 1 April 2029.”;

After Clause 4

LORD FOX
BARONESS PINNOCK

21 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

22 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

23 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.

LORD JAMIESON

24★ After Clause 4, insert the following new Clause—

“Review: threshold effect

- (1) The Secretary of State must undertake a review of how the provisions in this Act may affect businesses whose rateable value is close to £500,000.
- (2) The Secretary of State must lay the review under subsection (1) before Parliament.”

Clause 5

LORD LEXDEN
LORD BLACK OF BRENTWOOD

25 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.

BARONESS BARRAN
LORD BLACK OF BRENTWOOD

- 26★ Clause 5, page 5, line 40, at end insert “, or
(b) gifted arts students.”

Member's explanatory statement

This amendment seeks to exempt schools that are wholly or mainly concerned with providing full-time education for gifted arts students; for example, schools which are part of the Government's Music and Dance Scheme.

LORD MOYNIHAN

- 27★ Clause 5, page 5, line 40, at end insert “, or
(b) persons in receipt of bursaries or scholarships for sporting excellence.”

Member's explanatory statement

This amendment seeks to exempt schools that are wholly or mainly concerned with providing full-time education for students in receipt of sports scholarships or bursaries.

BARONESS BARRAN

- 28★ Clause 5, page 6, line 11, at end insert –
“(8) The following must not be included in the value of land for the purposes of calculating the chargeable amount for a hereditament under this paragraph if they are wholly or mainly used by a private school –
(a) nursery facilities, and
(b) any area used primarily by nurseries.”

Member's explanatory statement

This amendment seeks to ensure that nurseries that are part of private schools are not included in the value of the land used by the Valuation Office Agency for the purposes of calculating business rates, so as to be consistent with the treatment of separate private nurseries under this Bill.

LORD MOYNIHAN

- 29★ Clause 5, page 6, line 11, at end insert –
“(8) The following must not be included in the value of land for the purposes of calculating the chargeable amount for a hereditament under this paragraph if they are mainly used by a private school but are also available for community use –
(a) sports facilities, and
(b) any area used primarily for sport.”

Member's explanatory statement

This amendment seeks to ensure that no part of a private school which is used primarily for sport but which is also available for community use is included in the value of the land used by the Valuation Office Agency for the purposes of calculating business rates.

BARONESS BARRAN
LORD STOREY

30★ Leave out Clause 5

After Clause 5

LORD BLACK OF BRENTWOOD
LORD LEXDEN

31 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.

LORD THURLOW

32★ After Clause 5, insert the following new Clause—

“Use Class for retail services from fulfilment warehouses

- (1) Within three months of the day on which this Act is passed, the Secretary of State must instigate a review of the merits of a separate Use Class and associated multiplier for retail services provided by fulfilment warehouses that do not have a material presence on local high streets, to apply in England.
- (2) Experts in the sector must be consulted to inform the review, including but not limited to—
 - (a) the Royal Institute of Chartered Surveyors;
 - (b) the Institute of Revenues, Rating and Valuation;
 - (c) the Rating Surveyors’ Association.
- (3) The Secretary of State must publish a report of their conclusions and recommendations within three months of the review being instigated, and lay that report before Parliament.
- (4) The Secretary of State must implement any recommended changes indicated by the findings of their review within six months of the date on which the report is published.
- (5) The Secretary of State may make provision to carry out subsection (4) by regulations made by statutory instrument.
- (6) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of either House of Parliament.”

Member's explanatory statement

This amendment seeks to recalibrate the share of non-domestic rates paid by retailers not on the high street through a review informed by expert advice, to be implemented within one year of the passing of this Act.

Clause 6

LORD FOX
BARONESS PINNOCK

33 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.

LORD JAMIESON

- 34★ Clause 6, page 6, line 21, at beginning insert “Subject to the review required under section (*Review: threshold effect*) having been laid before Parliament three months before the start of the financial year,”

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