



## EXPLANATORY NOTES

---

### Non-Domestic Rating (Multipliers and Private Schools) Act 2025

#### Chapter 12

£8.14



# NON-DOMESTIC RATING (MULTIPLIERS AND PRIVATE SCHOOLS) ACT 2025

## EXPLANATORY NOTES

### What these notes do

These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025 which received Royal Assent on 3 April 2025 (c. 12)

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

## Table of Contents

| Subject                                                                   | Page of these Notes |
|---------------------------------------------------------------------------|---------------------|
| <b>Overview of the Act</b>                                                | <b>3</b>            |
| <b>Policy background</b>                                                  | <b>3</b>            |
| Business Rates                                                            | 3                   |
| Additional Multipliers for England                                        | 4                   |
| Removal of relief for private schools in England                          | 5                   |
| <b>Legal background</b>                                                   | <b>5</b>            |
| <b>Territorial extent and application</b>                                 | <b>6</b>            |
| <b>Commentary on provisions of Act</b>                                    | <b>7</b>            |
| Additional multipliers for England                                        | 7                   |
| Section 1: Determination of additional multipliers                        | 7                   |
| Section 2: Special authority multipliers                                  | 8                   |
| Section 3: Application of multipliers                                     | 8                   |
| Section 4: Consequential amendments                                       | 9                   |
| Removal of relief for private schools in England                          | 9                   |
| Section 5: Removal of relief                                              | 9                   |
| Final provisions                                                          | 11                  |
| Section 6: Commencement                                                   | 11                  |
| Section 7: Short title                                                    | 11                  |
| <b>Commencement</b>                                                       | <b>11</b>           |
| <b>Related documents</b>                                                  | <b>11</b>           |
| <b>Annex A - Territorial extent and application in the United Kingdom</b> | <b>12</b>           |
| <b>Annex B - Hansard References</b>                                       | <b>13</b>           |
| <b>Annex C - Progress of Bill Table</b>                                   | <b>14</b>           |

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

# Overview of the Act

- 1 This Act amends the non-domestic rating system in England to:
  - a. enable the introduction of new multipliers (i.e. tax rates). The Act introduces powers to create new lower multipliers for qualifying retail, hospitality and leisure properties and higher multipliers for high value properties, and
  - b. removes the eligibility of private schools that are charities for charitable business rate 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).<sup>1</sup> 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.<sup>2</sup> 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 Act concern England only.
- 5 Prior to the changes made by this Act coming into effect from April 2026, in England there were 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. This Act enables the introduction of new additional multipliers from April 2026.

---

<sup>1</sup> 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.

<sup>2</sup> As discussed under Section 2 of the Act 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.<sup>3</sup> 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.<sup>4</sup> 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 the 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.<sup>5</sup> 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).

---

<sup>3</sup> A full list of reliefs is available at <https://www.gov.uk/apply-for-business-rate-relief>.

<sup>4</sup> Further information about exemptions from business rates can be found at <https://www.gov.uk/apply-for-business-rate-relief/exempt-properties>.

<sup>5</sup> See paragraph 2.43 at [https://assets.publishing.service.gov.uk/media/672232d010b0d582ee8c4905/Autumn\\_Budget\\_2024\\_web\\_accessible.pdf](https://assets.publishing.service.gov.uk/media/672232d010b0d582ee8c4905/Autumn_Budget_2024_web_accessible.pdf). See also the policy paper *Transforming Business Rates* published alongside Autumn Budget 2024 at <https://www.gov.uk/government/publications/transforming-business-rates>.

- 10 Accordingly, this Act creates powers to enable the introduction of additional multipliers:
- 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.<sup>6</sup> A response to this consultation was published by the Government on 30 October 2024.<sup>7</sup> The Act 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.

---

<sup>6</sup> VAT on Private School Fees & Removing the Charitable Rates Relief for Private Schools  
<https://www.gov.uk/government/publications/vat-on-private-school-fees-removing-the-charitable-rates-relief-for-private-schools>.

<sup>7</sup> *Government Response to the Technical Note on Applying VAT to Private School Fees and Removing the Business Rates Charitable Rate Relief*. See Chapter 4 regarding business rates.  
[https://assets.publishing.service.gov.uk/media/6734864af6920bfb5abc7a29/Government\\_Response\\_to\\_the\\_Technical\\_Note\\_on\\_Applying\\_VAT\\_to\\_Private\\_School\\_Fees\\_and\\_Removing\\_the\\_Business\\_Rates\\_Charity\\_Rate\\_Relief.pdf](https://assets.publishing.service.gov.uk/media/6734864af6920bfb5abc7a29/Government_Response_to_the_Technical_Note_on_Applying_VAT_to_Private_School_Fees_and_Removing_the_Business_Rates_Charity_Rate_Relief.pdf).

## 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 Act extend to 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 Act

## Additional multipliers for England

### Section 1: Determination of additional multipliers

- 17 Section 1 of the Act amends Part A1 of Schedule 7 to the 1988 Act to enable new non-domestic rating multipliers. Prior to the changes made by this Act coming into effect from April 2026, there are 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. Section 1(1) of the Act provides for Part A1 to be amended by Section 1 to enable the introduction of additional multipliers.
- 18 Section 1(2) amends Part A1 of Schedule 7 to the 1988 Act to enable provision to be made in Regulations for the calculation of additional multipliers under powers in a new Chapter 3A. Provisions concerning the application of those multipliers to particular hereditaments appear later in the Act at Section 3.
- 19 Section 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.<sup>8</sup> Multipliers are therefore expressed as a number – for example the small business non-domestic rating multiplier for 2024/25 is 0.499.<sup>9</sup>
- 20 The new paragraph A6A(1)(a) of Schedule 7 contains a power for the Treasury, by regulations, 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 Section 1(4) amends Chapter 4 of Schedule 7 to the 1988 Act to ensure that existing provisions concerning how multipliers should be calculated and the giving of notice of those multipliers apply to the additional multipliers.

---

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

<sup>9</sup> 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 at <https://www.gov.uk/government/publications/12024-confirmation-of-business-rates-multipliers-and-relief-information/12024-confirmation-of-business-rates-multipliers-and-relief-information>.

- 23 Section 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 Section 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).

## Section 2: Special authority multipliers

- 24 Section 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 Section 2 amends Part 2 of Schedule 7 to the 1988 Act to allow for the additional multipliers in the City of London. Section 2(2) amends Part 2 of Schedule 7 to insert the new paragraph 9B. This provides 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 Section 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 Section 2 in respect of the City of London also replicate those for the powers in England in Section 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).

## Section 3: Application of multipliers

- 27 Section 3 makes provision 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. Section 3(1) provides that Section 3 amends the charging Schedules to make provision for the application of the additional multipliers.
- 28 Section 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. Section 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 is able to determine by regulations when the additional multipliers apply for calculating chargeable amounts for occupied hereditaments on local rating lists,

- b. Section 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 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.<sup>10</sup>
  - c. Section 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 Section 3(3) makes the same provision as Section 3(2) only in respect of Schedule 4ZB concerning unoccupied hereditaments on local rating lists. Section 3(4) makes the same provision as Section 3(2) only in respect of hereditaments on the central rating list.

## Section 4: Consequential amendments

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

# Removal of relief for private schools in England

## Section 5: Removal of relief

- 31 Section 5 of the Act amends 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 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 Act 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 includes 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)).

---

<sup>10</sup> Published on 15 December 2023 and found at <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme#part-2-eligibility-for-the-retail-hospitality-and-leisure-relief-scheme>.

- 35 For compulsory school age provision, the 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 Act 2025 in respect of removing the Value Added Tax exemption that private schools benefitted from in respect of education, vocational training and boarding services.<sup>11</sup> This includes 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 does 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.<sup>12</sup> This exclusion ensures that standalone private nurseries are not be affected by the Act 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 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

---

<sup>11</sup> Further information about the VAT provisions can be found at <https://www.gov.uk/government/publications/vat-on-private-school-fees> and in the Finance Act 2025 at <https://www.legislation.gov.uk/ukpga/2025/8/section/47/enacted>

<sup>12</sup> Section 6 of the Education Act 1996.

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. Section 5(3) of the Act 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

### Section 6: Commencement

- 42 Section 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 sections 1 to 4.
- 43 Section 6(2) provides that the removal of charitable relief for private schools comes into force on 1 April 2025.

### Section 7: Short title

- 44 Section 7 provides for the short title of the Act.

## Commencement

- 45 The Act received Royal Assent on 3 April 2025. The amendments made by sections 1 to 4 (to provide for additional multipliers) have effect for financial years from 1 April 2026 and Section 5 (removal of relief for private schools) for financial years from 1 April 2025.

## Related documents

- 46 The following documents are relevant to the Act and can be read at the stated locations:
- VAT on Private School Fees & Removing the Charitable Rates Relief for Private Schools. Consultation and Government response  
<https://www.gov.uk/government/publications/vat-on-private-school-fees-removing-the-charitable-rates-relief-for-private-schools>
  - Transforming Business Rates. A policy paper  
<https://www.gov.uk/government/publications/transforming-business-rates>

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

## Annex A - Territorial extent and application in the United Kingdom

| Provision                                        | Extends to E & W and applies to England? | Extends to E & W and applies to Wales? | Extends and applies to Scotland? | Extends and applies to Northern Ireland? |
|--------------------------------------------------|------------------------------------------|----------------------------------------|----------------------------------|------------------------------------------|
| Additional multipliers for England               |                                          |                                        |                                  |                                          |
| Section 1                                        | Yes                                      | No                                     | No                               | No                                       |
| Section 2                                        | Yes                                      | No                                     | No                               | No                                       |
| Section 3                                        | Yes                                      | No                                     | No                               | No                                       |
| Section 4                                        | Yes                                      | No                                     | No                               | No                                       |
| Removal of relief for private schools in England |                                          |                                        |                                  |                                          |
| Section 5                                        | Yes                                      | No                                     | No                               | No                                       |

## Annex B - Hansard References

47 The following table sets out the dates and Hansard references for each stage of the Act's passage through Parliament.

| Stage                                                     | Date             | Hansard Reference                         |
|-----------------------------------------------------------|------------------|-------------------------------------------|
| House of Commons                                          |                  |                                           |
| Introduction                                              | 13 November 2024 |                                           |
| Second Reading                                            | 25 November 2024 | <a href="#">Vol. 575 Col. 552-606</a>     |
| Public Bill Committee – 1st Sitting                       | 11 December 2024 | <a href="#">Col. 1-34</a>                 |
| Public Bill Committee – 2nd Sitting                       | 11 December 2024 | <a href="#">Col. 35-80</a>                |
| Public Bill Committee – 3rd Sitting                       | 12 December 2024 | <a href="#">Col. 81-114</a>               |
| Report and Third Reading                                  | 15 December 2024 | <a href="#">Vol. 760 Col. 397-446</a>     |
| House of Lords                                            |                  |                                           |
| Introduction                                              | 16 January 2025  | <a href="#">Vol. 842</a>                  |
| Second Reading                                            | 29 January 2025  | <a href="#">Vol. 843 Col. 302-335</a>     |
| Grand Committee – Day 1                                   | 24 February 2025 | <a href="#">Vol. 843 Col. 432GC-486GC</a> |
| Grand Committee – Day 2                                   | 27 February 2025 | <a href="#">Vol. 843 Col. 530GC-586GC</a> |
| Report                                                    | 18 March 2025    | <a href="#">Vol. 844 Col. 1126-1189</a>   |
| Third Reading                                             | 24 March 2025    | <a href="#">Vol. 844 Col. 1456-1459</a>   |
| Commons Consideration of Lords Amendments (1)             | 25 March 2025    | <a href="#">Vol. 764 Col. 832-868</a>     |
| Lords Consideration of Commons amendments and reasons (1) | 26 March 2025    | <a href="#">Vol. 844 Col. 1690-1718</a>   |
| Commons Consideration of Lords Amendments (2)             | 31 March 2025    | <a href="#">Vol. 765 Col. 55-77</a>       |
| Lords Consideration of Commons amendments and reasons (2) | 1 April 2025     | <a href="#">Vol. 845 Col. 130-135</a>     |
| Royal Assent                                              | 3 April 2025     | <a href="#">House of Commons Vol. 765</a> |
|                                                           |                  | <a href="#">House of Lords Vol. 845</a>   |

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

## Annex C - Progress of Bill Table

48 This Annex shows how each section and Schedule of the Act was numbered during the passage of the Bill through Parliament.

| Section of the Act  | Bill as introduced in the Commons – 1st Reading                                                                                                                                                     | Bill as introduced in the Commons – 2nd Reading    | Bill as introduced in Committee in the Commons – 1st Sitting                                                                                                                                 | Bill as introduced in Committee in the Commons – 2nd Sitting                                 | Bill as introduced in Committee in the Commons – 3rd Sitting                                                                 | Bill as introduced at Report Stage in the Commons         | Bill as introduced in the Commons – 3rd Reading    |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------|
| Section 1           | Clause 1 – Determination of additional multipliers                                                                                                                                                  | Clause 1 – Determination of additional multipliers | Clause 1 – Determination of additional multipliers                                                                                                                                           | Clause 1 – Determination of additional multipliers                                           | Clause 1 – Determination of additional multipliers                                                                           | Clause 1 – Determination of additional multipliers        | Clause 1 – Determination of additional multipliers |
| Section 2           | Clause 2 – Special authority multipliers                                                                                                                                                            | Clause 2 – Special authority multipliers           | Clause 2 – Special authority multipliers                                                                                                                                                     | Clause 2 – Special authority multipliers                                                     | Clause 2 – Special authority multipliers                                                                                     | Clause 2 – Special authority multipliers                  | Clause 2 – Special authority multipliers           |
| Section 3           | Clause 3 – Applications of multipliers                                                                                                                                                              | Clause 3 – Applications of multipliers             | Clause 3 – Applications of multipliers                                                                                                                                                       | Clause 3 – Applications of multipliers                                                       | Clause 3 – Applications of multipliers                                                                                       | Clause 3 – Applications of multipliers                    | Clause 3 – Applications of multipliers             |
| Section 4           | Clause 4 – Consequential Amendments                                                                                                                                                                 | Clause 4 – Consequential Amendments                | Clause 4 – Consequential Amendments                                                                                                                                                          | Clause 4 – Consequential Amendments                                                          | Clause 4 – Consequential Amendments                                                                                          | Clause 4 – Consequential Amendments                       | Clause 4 – Consequential Amendments                |
| Section 5           | Clause 5 – Removal of relief                                                                                                                                                                        | Clause 5 – Removal of relief                       | Clause 5 – Removal of relief                                                                                                                                                                 | Clause 5 – Removal of relief                                                                 | Clause 5 – Removal of relief                                                                                                 | Clause 5 – Removal of relief                              | Clause 5 – Removal of relief                       |
| Section 6           | Clause 6 – Commencement                                                                                                                                                                             | Clause 6 – Commencement                            | Clause 6 – Commencement                                                                                                                                                                      | Clause 6 – Commencement                                                                      | Clause 6 – Commencement                                                                                                      | Clause 6 – Commencement                                   | Clause 6 – Commencement                            |
| Section 7           | Clause 7 – Short title                                                                                                                                                                              | Clause 7 – Short title                             | Clause 7 – Short title                                                                                                                                                                       | Clause 7 – Short title                                                                       | Clause 7 – Short title                                                                                                       | Clause 7 – Short title                                    | Clause 7 – Short title                             |
| Links and Reference | The Bill introduced to the Commons:<br><a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><br><a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a> |                                                    | <a href="#">Committee Businesses</a><br><br><a href="#">Committee Amendment Paper</a><br><br><a href="#">11 December 2024 - Non-Domestic Rating (Multipliers and Private Schools) Bill -</a> | 11 December 2024 - Further to consider the Bill - Oral evidence - Committees - UK Parliament | <a href="#">Commons Committee Decisions</a><br><br><a href="#">All proceedings up to 12.12.2024 at Public Bill Committee</a> | <a href="#">Report Stage proceedings as at 15 January</a> |                                                    |

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

| Section of the Act | Bill as introduced in the Commons – 1st Reading                              | Bill as introduced in the Commons – 2nd Reading | Bill as introduced in Committee in the Commons – 1st Sitting | Bill as introduced in Committee in the Commons – 2nd Sitting | Bill as introduced in Committee in the Commons – 3rd Sitting | Bill as introduced at Report Stage in the Commons | Bill as introduced in the Commons – 3rd Reading |
|--------------------|------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|
|                    | <a href="#">1st reading 13/11/2024</a><br><br><a href="#">Briefing Paper</a> |                                                 | <a href="#">Formal meeting - Committees - UK Parliament</a>  |                                                              |                                                              |                                                   |                                                 |

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

| Section of the Act         | Bill as introduced in the Lords – 1st Reading                                                                                                                                                                               | Bill as introduced in the Lords – 2nd Reading                      | Bill as introduced at Committee in the Lords – 1st Sitting                                                                         | Bill as introduced at Committee in the Lords – 2nd Sitting                                                                                         | Bill as amended at Report Stage in the Lords                                                                                                                                                        | Bill as amended at the Lords Third Reading                                                                                                                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Section 1                  | Clause 1 – Determination of additional multipliers                                                                                                                                                                          | Clause 1 – Determination of additional multipliers                 | Clause 1 – Determination of additional multipliers                                                                                 | Clause 1 – Determination of additional multipliers                                                                                                 | Clause 1 – Determination of additional multipliers                                                                                                                                                  | Clause 1 – Determination of additional multipliers                                                                                                               |
| Section 2                  | Clause 2 – Special authority multipliers                                                                                                                                                                                    | Clause 2 – Special authority multipliers                           | Clause 2 – Special authority multipliers                                                                                           | Clause 2 – Special authority multipliers                                                                                                           | Clause 2 – Special authority multipliers                                                                                                                                                            | Clause 2 – Special authority multipliers                                                                                                                         |
| Section 3                  | Clause 3 – Applications of multipliers                                                                                                                                                                                      | Clause 3 – Applications of multipliers                             | Clause 3 – Applications of multipliers                                                                                             | Clause 3 – Applications of multipliers                                                                                                             | Clause 3 – Applications of multipliers                                                                                                                                                              | Clause 3 – Applications of multipliers                                                                                                                           |
| Section 4                  | Clause 4 – Consequential Amendments                                                                                                                                                                                         | Clause 4 – Consequential Amendments                                | Clause 4 – Consequential Amendments                                                                                                | Clause 4 – Consequential Amendments                                                                                                                | Clause 4 – Consequential Amendments                                                                                                                                                                 | Clause 4 – Consequential Amendments                                                                                                                              |
| Section 5                  | Clause 5 – Removal of relief                                                                                                                                                                                                | Clause 5 – Removal of relief                                       | Clause 5 – Removal of relief                                                                                                       | Clause 5 – Removal of relief                                                                                                                       | New Clause 5 – Review: threshold effect                                                                                                                                                             | Clause 5 – Review: threshold effect                                                                                                                              |
| Section 6                  | Clause 6 – Commencement                                                                                                                                                                                                     | Clause 6 – Commencement                                            | Clause 6 – Commencement                                                                                                            | Clause 6 – Commencement                                                                                                                            | Clause 6 – Use Class for retail services from fulfilment warehouses                                                                                                                                 | Clause 6 – Use Class for retail services from fulfilment warehouses                                                                                              |
| Section 7                  | Clause 7 – Short title                                                                                                                                                                                                      | Clause 7 – Short title                                             | Clause 7 – Short title                                                                                                             | Clause 7 – Short title                                                                                                                             | Clause 7 – Commencement                                                                                                                                                                             | Clause 7 – Commencement                                                                                                                                          |
| Section 8                  |                                                                                                                                                                                                                             |                                                                    |                                                                                                                                    |                                                                                                                                                    | Clause 8 – Short title                                                                                                                                                                              | Clause 8 – Short title                                                                                                                                           |
| Hansard Link and Reference | The Bill introduced to the Lords: <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><a href="#">First Reading - House of Lords Business - Minutes</a><br><a href="#">Lords - Briefing Paper</a> | <a href="#">Second Reading - House of Lords Business - Minutes</a> | <a href="#">Grand Committee (day 1) - House of Lords Business - UK Parliament</a><br><a href="#">Marshalled List of Amendments</a> | <a href="#">Grand Committee (subsequent day) - House of Lords Business - UK Parliament</a><br><a href="#">Second Marshalled List of Amendments</a> | The Bill as amended at Lords Report: <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><a href="#">Report Stage (1st Day) - House of Lords Business - UK Parliament</a> | <a href="#">Third Reading - House of Lords Business - Minutes</a><br><br>The Lords Amendments made to the Bill: <a href="#">Lords Amendments Marshalled List</a> |

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*

| Section of the Act         | Commons Consideration of Lords amendments (1)                                                                                                                                                                             | Bill as amended at Lords Consideration of Commons amendments and reasons (1)                                                                                                                                                                                                                                                                                | Commons Consideration of Lords amendments (2)                                                                                                                                                                                                                                                                      | Bill as amended at Lords Consideration of Commons amendments and reasons (2)                                                                                            | Royal Assent                                                                   |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Section 1                  | Clause 1 – Determination of additional multipliers                                                                                                                                                                        | Clause 1 – Determination of additional multipliers                                                                                                                                                                                                                                                                                                          | Clause 1 – Determination of additional multipliers                                                                                                                                                                                                                                                                 | Clause 1 – Determination of additional multipliers                                                                                                                      | Clause 1 – Determination of additional multipliers                             |
| Section 2                  | Clause 2 – Special authority multipliers                                                                                                                                                                                  | Clause 2 – Special authority multipliers                                                                                                                                                                                                                                                                                                                    | Clause 2 – Special authority multipliers                                                                                                                                                                                                                                                                           | Clause 2 – Special authority multipliers                                                                                                                                | Clause 2 – Special authority multipliers                                       |
| Section 3                  | Clause 3 – Applications of multipliers                                                                                                                                                                                    | Clause 3 – Applications of multipliers                                                                                                                                                                                                                                                                                                                      | Clause 3 – Applications of multipliers                                                                                                                                                                                                                                                                             | Clause 3 – Applications of multipliers                                                                                                                                  | Clause 3 – Applications of multipliers                                         |
| Section 4                  | Clause 4 – Consequential Amendments                                                                                                                                                                                       | Clause 4 – Consequential Amendments                                                                                                                                                                                                                                                                                                                         | Clause 4 – Consequential Amendments                                                                                                                                                                                                                                                                                | Clause 4 – Consequential Amendments                                                                                                                                     | Clause 4 – Consequential Amendments                                            |
| Section 5                  | New Clause – Review: threshold effect                                                                                                                                                                                     | New Clause – Review: threshold effect                                                                                                                                                                                                                                                                                                                       | New Clause – Review: threshold effect                                                                                                                                                                                                                                                                              | Clause 5 – Removal of relief                                                                                                                                            | Clause 5 – Removal of relief                                                   |
| Section 6                  | Clause 6 – Use Class for retail services from fulfilment warehouses                                                                                                                                                       | Clause 5 – Removal of Relief                                                                                                                                                                                                                                                                                                                                | Clause 5 – Removal of Relief                                                                                                                                                                                                                                                                                       | Clause 6 – Commencement                                                                                                                                                 | Clause 6 – Commencement                                                        |
| Section 7                  | Clause 7 – Commencement                                                                                                                                                                                                   | Clause 7 – Commencement                                                                                                                                                                                                                                                                                                                                     | Clause 7 – Commencement                                                                                                                                                                                                                                                                                            | Clause 7 – Short title                                                                                                                                                  | Clause 7 – Short title                                                         |
| Section 8                  | Clause 8 – Short title                                                                                                                                                                                                    | Clause 8 – Short title                                                                                                                                                                                                                                                                                                                                      | Clause 8 – Short title                                                                                                                                                                                                                                                                                             |                                                                                                                                                                         |                                                                                |
| Hansard Link and Reference | Commons Reasons: <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><br><a href="#">Commons Consideration of Lords Amendments as at 25 March 2025</a><br><br><a href="#">Reasons Committee</a> | Lords Non-Insistence, Amendments In Lieu And Amendments To The Words So Restored To The Bill: <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><a href="#">Consideration of Commons Amendments and/or Reasons - House of Lords Business - Minutes</a><br><a href="#">Marshallled list for Consideration of Commons Reasons</a> | Commons Reasons: <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Bill</a><br><a href="#">Commons Consideration of Lords Message as at 31 March 2025</a><br><a href="#">Amendment Grouping 31 March 2025</a><br><a href="#">Proceedings on Consideration of Lords Message as at 31 March 2025</a> | <a href="#">Consideration of Commons Amendments and/or Reasons - Minutes</a><br><br><a href="#">Marshallled List of Amendments for Consideration of Commons Reasons</a> | <a href="#">Non-Domestic Rating (Multipliers and Private Schools) Act 2025</a> |

© Crown copyright 2025

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

*These Explanatory Notes relate to the Non-Domestic Rating (Multipliers and Private Schools) Act 2025, which received Royal Assent on 3 April 2025 (c. 12)*



a Williams Lea company

Published by TSO (The Stationery Office), a Williams Lea company,  
and available from:

**Online**

**[www.tsoshop.co.uk](http://www.tsoshop.co.uk)**

**Mail, Telephone & E-mail**

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0333 202 5070

E-mail: [customer.services@tso.co.uk](mailto:customer.services@tso.co.uk)

Textphone: 0333 202 5077

ISBN 978-0-10-560432-7



9 780105 604327