To ask the Secretary of State for Housing, Communities and Local Government, what assessment he has made of the effect of disregarding restrictive covenants or planning conditions intended to prevent a domestic residence from operating a business from that premises when taking a decision to transfer a domestic dwelling from council tax to Uniform Business Rate.

To ask the Secretary of State for Housing, Communities and Local Government, what guidance his Department has provided to the Valuation Office Agency on dealing with restrictive covenants or planning conditions which apply to domestic dwellings and are intended to prevent any business from operating from such a domestic dwelling when making decisions regarding the transfer of a domestic dwelling from council tax to Uniform Business Rate lists.

Rishi Sunak Parliamentary Under-Secretary (Housing, Communities and Local Government)

The Valuation Office Agency decides whether a property should be subject to council tax or non-domestic rates. The Agency is an executive agency of HMRC and operates independently of Ministers. In reaching a view on the most appropriate listing, the Agency has regard to the relevant provisions of the Local Government Finance Act 1988. I understand that the Agency would not normally take account of whether the use is consistent with planning or other restrictions, rather it would be guided by the facts pertaining to the occupation of the property.