
STATUTORY INSTRUMENTS

1992 No. 556

RATING AND VALUATION

**The Non-Domestic Rating (Material Day
for List Alterations) Regulations 1992**

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before Parliament</i>		<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1992</i>

The Secretary of State for the Environment as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 143(1) and (2) and 146(6) of, and sub-paragraph (6A) of paragraph 2 of Schedule 6 to, the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 and shall come into force on 1st April 1992.

Interpretation

2. In these Regulations—

“the 1988 Act” means the Local Government Finance Act 1988;

“relevant authority” in relation to a hereditament, means,

- (a) in respect of a day falling before 1st April 1993, the charging authority or,
- (b) in respect of any other day, the billing authority in whose area the hereditament is situated(2).

Material day for list alterations

3.—(1) For the purpose of sub-paragraph (6) of paragraph 2 of Schedule 6 to the 1988 Act, the material day shall be determined in accordance with paragraphs (2) to (7) below.

(1) 1988 c. 41; sub-paragraph (6A) of paragraph 2 of the Schedule 6 was substituted by the Local Government Finance Act 1992 (c. 14), Schedule 10, paragraph 4.

(2) See the definition of “charging authority” in section 144(1) of the Local Government Finance Act 1988 and of “billing authority” in section 144(2). The latter is substituted by the Local Government finance Act 1992, Schedule 13, paragraph 81.

(2) Where the determination is with a view to making an alteration to correct an inaccuracy in the list on the day on which it was compiled, the material day is the day on which the list was compiled.

(3) Where the determination is with a view to making an alteration to correct an inaccuracy in the list which arose in the course of making a previous alteration or is occasioned by a proposal disputing the accuracy of a previous alteration, the material day is the day by reference to which the matters mentioned in sub-paragraph (7) of paragraph 2 of Schedule 6 to the 1988 Act fell to be assessed when determining the rateable value with a view to making the alteration which gave rise to the inaccuracy or the accuracy of which is disputed.

(4) Where the determination is with a view to making an alteration so as to show in, or delete from the list any hereditament which—

- (a) has come into existence or ceased to exist;
- (b) has ceased to be, or become, domestic property or property exempt from non-domestic rating;
- (c) has ceased to be, or become, required to be shown in the central non-domestic rating list, or
- (d) has ceased to be, or come to form, part of the relevant authority's area by virtue of a change in that area,

the material day is, subject to paragraph (5), the day on which the circumstances giving rise to the alteration occurred.

(5) Where a notice under paragraph 1 of Schedule 4A to the 1988 Act⁽³⁾ has been served in relation to a building which constitutes or includes the hereditament in question, and the notice has not been withdrawn, the material day is—

- (a) the day proposed in the notice as the completion day in relation to the building; or
- (b) where a completion day has been agreed or determined in accordance with paragraph 3 or 4 of that Schedule, the day so agreed or determined.

(6) Where the determination is with a view to making an alteration to the list to reflect part of a hereditament becoming, or ceasing to be, domestic property or exempt, the material day is the day on which the circumstances giving rise to the alteration occurred.

(7) In any other case, the material day is the day on which the proposal for the alteration in respect of which a determination falls to be made is served on the valuation officer or, where there is no such proposal, the day on which the valuation officer alters the list.

(8) The reference in paragraph (4) above to a hereditament coming into existence or ceasing to exist includes a reference to a hereditament which comes into existence or ceases to exist by virtue of—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously liable to be rated in parts becoming liable to be rated as a single hereditament, or
- (c) any part of a hereditament becoming part of a different hereditament.#

9th March 1992

Michael Heseltine
Secretary of State for the Environment

(3) Schedule 4A was inserted by the Local Government and Housing Act 1989 (c. 42). Schedule 5, paragraph 36, and amended by the Local Government Finance Act 1992, Schedule 13, paragraph 83.

9th March 1992

David Hunt
Secretary of State for Wales

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations relate to the alteration of non-domestic rating lists compiled and maintained under Part III of the Local Government Finance Act (“the 1988 Act”).

When determining the rateable value of non-domestic hereditaments with a view to altering such lists, certain matters (set out in paragraph 2(7) of Schedule 6 to the 1988 Act) are required to be taken to be as they are assumed to be on the material day.

These Regulations contain rules for determining the material day.