
STATUTORY INSTRUMENTS

1994 No. 3122

RATING AND VALUATION

The Non-Domestic Rating (Miscellaneous Provisions) (No. 2) (Amendment) Regulations 1994

Made - - - - 7th December 1994
Laid before Parliament 9th December 1994
Coming into force - - 30th December 1994

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 64(3) and 143(1) of, and paragraph 2(8)(1) of Schedule 6 to, the Local Government Finance Act 1988(2), 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 (Miscellaneous Provisions) (No. 2) (Amendment) Regulations 1994 and shall come into force on 30th December 1994.

Valuation on the contractor's basis

2.—(1) Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989(3) shall be amended in accordance with the following paragraphs.

(2) For paragraph (1), substitute the following—

“(1) Paragraph (2) of this regulation applies in relation to a hereditament shown in a non-domestic rating list compiled on 1st April 1990 the rateable value of which is being ascertained by reference to the notional cost of constructing or providing it or any part of it.”.

(3) After paragraph (1), insert the following—

“(1A) Paragraph (2A) of this regulation applies in relation to a hereditament shown in a non-domestic rating list compiled on 1st April 1995 the rateable value of which is being ascertained by reference to the notional cost of constructing or providing it or any part of it.”.

(4) In paragraph (2), substitute, for “this regulation”, “paragraph (1) of this regulation”.

(1) Paragraph 2(8) of Schedule 6 is amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).
(2) 1988 c. 41. See section 146(6) for the definition of “prescribed”.
(3) S.I.1989/2303.

(5) After paragraph (2), insert the following—

“(2A) In applying the provisions of the Act referred to in paragraph (2) in circumstances where paragraph (1A) of this regulation applies, the appropriate rate shall be assumed to be—

- (a) in the case of an educational hereditament or a healthcare hereditament, 3.67%; and
- (b) in any other case, 5.5%.”.

(6) In paragraph (3), after the definition of “educational hereditament”, insert the following—

““healthcare hereditament” means a hereditament constructed or adapted wholly or mainly either—

- (a) for the reception or treatment of persons suffering from any illness, injury or infirmity; or
- (b) as a maternity home, and used for such a purpose.”

Docks and harbours undertakings

3.—(1) Subject to paragraph (2), with effect from 1st April 1995, for regulation 5(2)(a) of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989, there shall be substituted—

- “(a) that the relevant income of the dock or harbour undertaking—
 - (i) in any accounting period of twelve months ending during the period beginning on 31st December 1987 and ending on 31st March 1988 or, if there was no such period, during the twelve months ending on 31st March 1988; or
 - (ii) in any accounting period of twelve months ending during the period beginning on 31st December 1992 and ending on 31st March 1993 or, if there was no such period, during the twelve months ending on 31st March 1993, was £50,000 or more;”.

(2) Without prejudice to section 16(1) of the Interpretation Act 1978(4), the provisions of regulation 5(2)(a) of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989 shall continue to have effect on and after 1st April 1995 for the purposes of and for purposes connected with any alteration of a non-domestic rating list in force immediately before 1st April 1995.

Signed by authority of the Secretary of State for the Environment

5th December 1994

David Curry
Minister of State,
Department of the Environment

Signed by authority of the Secretary of State for Wales

7th December 1994

Gwilym Jones
Parliamentary Under 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)

Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989 specifies the percentage rate to be applied in relation to the notional cost of construction where a hereditament is valued by reference to the notional cost of constructing or providing it. Regulation 2 of these Regulations adjusts this rate in respect of hereditaments shown in a non-domestic rating list compiled on or after 1st April 1995 and substitutes a definition of “healthcare hereditament” for the definition of “hospital” for the purpose of valuing such hereditaments.

Regulation 5 of the 1989 Regulations provides that in certain circumstances two or more hereditaments occupied by dock or harbour undertakers as operational land are to be treated as a single hereditament. These Regulations amend regulation 5 so that it extends to dock or harbour undertakings whose relevant income was £50,000 or more in the period ending on 31st March 1993.