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**Changes to legislation:** Local Government Finance Act 1988, Paragraph 2B is up to date with all changes known to be in force on or before 07 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 6 **E+W**

#### NON-DOMESTIC RATING: VALUATION

- 2B (1) This paragraph applies where—
- (a) the rateable value of a hereditament consisting of an area of a caravan site is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force),
  - (b) the area is treated as one hereditament by virtue of regulations under section 64(3)(b),
  - (c) immediately before the day the alteration is entered in the list or (if the alteration is made in pursuance of a proposal) the day the proposal is made, the list includes a hereditament consisting of an area of the caravan site treated as one hereditament by virtue of such regulations, and
  - (d) the area mentioned in paragraph (b) above and the area mentioned in paragraph (c) above are wholly or partly the same.
- (2) In relation to a caravan pitch which is included both in the area mentioned in sub-paragraph (1)(b) above and in the area mentioned in sub-paragraph (1)(c) above, sub-paragraph (3) below rather than paragraph 2(6) above shall apply as respects the matters mentioned in sub-paragraph (4) below.
- (3) The matters mentioned in sub-paragraph (4) below shall be taken to be as they were assumed to be for the purposes of determining the rateable value of the hereditament mentioned in sub-paragraph (1)(c) above when that rateable value was last determined.
- (4) The matters are—
- (a) the nature of the caravan on the pitch, and
  - (b) the physical state of that caravan.
- (5) For the purposes of this paragraph—
- “caravan” has the same meaning as it has for the purposes of Part I of the Caravan Sites and Control of Development Act 1960, and
  - “caravan site” means any land in respect of which a site licence is required under Part I of [<sup>F1</sup>the Caravan Sites and Control of Development Act 1960 or Part 2 of the Mobile Homes (Wales) Act 2013], or would be so required if paragraph 4 and paragraph 11 of Schedule 1 to [<sup>F2</sup>the Caravan Sites and Control of Development Act 1960 or paragraph 4 and paragraph 11 of Schedule 1 to the Mobile Homes (Wales) Act 2013] (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by local authorities) were omitted.

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### Textual Amendments

- F1** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(a) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)
- F2** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(b) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)

### Modifications etc. (not altering text)

- C1** Sch. 6 paras. 2A and 2B excluded by S.I. 1989/2472, art. 3(1) and by S.I. 1989/2474, art. 4(1) (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, art. 4(1) (with saving in art. 4(2))  
 Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5  
 Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/352, art. 3  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, art. 5  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4  
 Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6  
 Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, arts. 6, 8
- C2** Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3282, arts. 6, 8  
 Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3283, art. 5  
 Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3284, art. 5  
 Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3285, art. 5
- C3** Sch. 6 para. 2B(1)(c) modified (3. 4. 1991) by S.I. 1991/471, art. 6(3)(b)(ii)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)