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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 7A

#### NON-DOMESTIC RATING: 1990-95

##### Textual Amendments

**F1** Sch. 7A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 40**

##### Modifications etc. (not altering text)

**C1** Sch. 7A restricted by S.I. 1990/608, **reg. 5(2)**

**C2** Sch. 7A modified by S.I. 1990/608, **regs. 2(4), 4(7), 6(1), 8, 9, 11(2), 15(2)** and by S.I. 1990/2329, **reg. 5(1)**

Sch. 7A modified (13.1.1992) by S.I. 1991/2906, **reg.4**

Sch. 7A modified (1.4.1992) by S.I. 1992/559, **reg. 2(2)**

##### Definitions

- 1 (1) The transitional period is the period consisting of the financial years beginning in 1990, 1991, 1992, 1993 and 1994.
- (2) A transitional day is a day falling in the transitional period.
- 2 (1) As regards a transitional day a hereditament is a defined hereditament if the first and second conditions are fulfilled; but this is subject to sub-paragraphs (4) and (5) below.
- (2) The first condition is that the hereditament is shown for 31 March 1990 in a valuation list maintained under Part V of the 1967 Act.
- (3) The second condition is that the hereditament is shown in a local non-domestic rating list, and a rateable value is shown in the list for the hereditament, for—
  - (a) 1 April 1990,
  - (b) the transitional day (if different from 1 April 1990), and
  - (c) each day (if any) falling after 1 April 1990 and before the transitional day.
- (4) If the hereditament is not a right falling within section 64(2) above, the hereditament is not a defined hereditament as regards the transitional day unless the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990 is £500 or more.
- (5) If the hereditament is one falling within sub-paragraph (8) below, the hereditament is not a defined hereditament as regards the transitional day unless a person who is a qualifying person in relation to the hereditament as regards that day is also a person to whom sub-paragraph (6) or (7) below applies.
- (6) This sub-paragraph applies to a person if—
  - (a) he occupied all or part of the hereditament on 31 March 1990, and

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- (b) he has been a qualifying person in relation to the hereditament as regards each day (if any) falling after 31 March 1990 and before the transitional day.
- (7) This sub-paragraph applies to a person if—
- he was the owner of the whole of the hereditament on 31 March 1990,
  - none of the hereditament was occupied on 31 March 1990,
  - he occupied all or part of the hereditament on at least one day in the period beginning with 1 April 1988 and ending with 30 March 1990, and
  - he has been a qualifying person in relation to the hereditament as regards each day which falls before the transitional day and falls after the last (or only) day in the period mentioned in paragraph (c) above on which he occupied all or part of the hereditament.
- (8) A hereditament falls within this sub-paragraph if, assuming it to be a defined hereditament as regards 1 April 1990, paragraph 9 below would apply to the hereditament for that day by virtue of paragraph 7 below.
- (9) For the purposes of this paragraph a person is a qualifying person in relation to a hereditament as regards a day if—
- he occupies all or part of the hereditament on that day, or
  - where none of the hereditament is occupied on that day, he is the owner of the whole of the hereditament on that day.

**Modifications etc. (not altering text)**

- C3** Sch. 7A para. 2 modified (16.7.1992) by 1992 c. 46, s.1 (with s. 8(1)); S.I. 1992/1642, art.2
- C4** Sch. 7A para. 2(2) modified by S.I. 1990/608, reg. 6(4)(a)(5)(a)
- C5** Sch. 7A para. 2(3) modified by S.I. 1990/608, reg. 6(4)(b)(5)(b)
- C6** Sch. 7A para. 2(4) modified by S.I. 1990/608, reg. 8(9)
- C7** Sch. 7A para. 2(6) modified by S.I. 1990/608, reg. 6(4)(c)(5)(c)
- C8** Sch. 7A para. 2(6) extended by S.I. 1990/608, reg. 10
- C9** Sch. 7A para. 2(6)(b) modified by S.I. 1990/2329, reg. 3(1)
- C10** Sch. 7A para. 2(7) modified by S.I. 1990/608, reg. 6(4)(c)(5)(c)
- C11** Sch. 7A para. 2(7) extended by S.I. 1990/608, reg. 10
- C12** Sch. 7A para. 2(7)(d) modified by S.I. 1990/2329, reg. 3(1)
- C13** Sch. 7A para. 2(9) extended by S.I. 1990/608, reg. 10

- 3 (1) The notional chargeable amount for a hereditament for each day in a relevant year shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value shown for the hereditament for 1 April 1990 in the local non-domestic rating list.
- (3) Subject to sub-paragraph (4) below, B is the non-domestic rating multiplier for the relevant year concerned.
- (4) Where the hereditament is situated in the area of a special authority, B is the authority's non-domestic rating multiplier for the relevant year concerned.

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- (5) C is the number of days in the relevant year concerned.
- (6) Relevant years are financial years falling in the transitional period.

**Modifications etc. (not altering text)**

**C14** Sch. 7A para. 3(2) modified by S.I. 1990/608, reg. 8(9)

- 4 (1) The base liability for a hereditament for each day in the financial year beginning in 1990 shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value of the hereditament, as determined under paragraph 6 below.
- (3) B is the general rate poundage effective for 31 March 1990 for the rating area (within the meaning of the 1967 Act) in which the hereditament is situated.
- (4) C is the number of days in the financial year beginning in 1989.
- (5) The base liability for a hereditament for each day in a relevant year (the year concerned) other than the financial year beginning in 1990 shall be found by applying the formula—

$$BL \times AF$$

- (6) Relevant years are financial years falling in the transitional period.
- (7) BL is the base liability for the hereditament for each day in the financial year immediately preceding the year concerned.
- (8) AF is the appropriate fraction for the hereditament for each day in the financial year immediately preceding the year concerned.

**Modifications etc. (not altering text)**

**C15** Sch. 7A para. 4 modified by S.I. 1990/608, reg. 2

**C16** Sch. 7A para. 4(3) modified by S.I. 1990/608, reg. 12(2)(3)

- 5 (1) Sub-paragraph (2) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year exceeds the base liability for the hereditament for each day in the year.
- (2) The appropriate fraction for the hereditament for each day in the year shall be found by applying the formula—

$$\frac{X}{100} \times \frac{RPI(1)}{RPI(2)}$$

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- [ X shall be found in accordance with sub-paragraphs (3) and (4) below, <sup>F3</sup>except that <sup>F2</sup>(2A) for the financial years beginning in 1992 and 1993 X is 100 and for the financial year beginning in 1994 X is—
- (a) 110 if the hereditament falls within sub-paragraph (3) below, and
  - (b) 107.5 if the hereditament falls within sub-paragraph (4) below.]]
- (3) X is 120 if—
- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £15,000 or more, or
  - (b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £10,000 or more.
- (4) X is 115 if—
- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £15,000, or
  - (b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £10,000.
- (5) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned.
- (6) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned.
- (7) Sub-paragraph (8) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year does not exceed the base liability for the hereditament for each day in the year.
- (8) The appropriate fraction for the hereditament for each day in the year shall be such as is—
- (a) specified for the case by order made by the Secretary of State, or
  - (b) found in accordance with rules prescribed for the case by order so made.
- (9) In making an order under this paragraph the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all<sup>F4</sup>billing authorities] by way of non-domestic rates as regards a relevant year is the same as it would in his opinion be likely to be apart from this Schedule.
- (10) Relevant years are financial years falling in the transitional period.
- 6 (1) This paragraph has effect to determine A in relation to a hereditament for the purposes of paragraph 4 above.
- (2) In a case where a rateable value is shown for the hereditament for 15 February 1989 in the old valuation list, A is the value so shown; but this is subject to sub-paragraph (3) below.
- (3) If—
- (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,

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A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.

- (4) For the purposes of sub-paragraph (3) above a relevant proposal is a proposal—
- (a) made by a valuation officer at any time, or
  - (b) made by a person other than a valuation officer, and received by a valuation officer, before 15 February 1989.

- (5) In a case where a rateable value is not shown for the hereditament for 15 February 1989 in the old valuation list, A is the rateable value shown in that list for the hereditament for the first relevant day for which a rateable value is shown; but this is subject to sub-paragraph (6) below.

- (6) If—
- (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,

A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.

- (7) For the purposes of sub-paragraph (6) above a relevant proposal is a proposal made by a valuation officer at any time.

- (8) In the case of a hereditament—
- (a) occupied by or on behalf of the Crown for public purposes in the period beginning with 15 February 1989 and ending with 31 March 1990, and
  - (b) in respect of which a contribution is made by the Crown in aid of rates for that period,

references in sub-paragraphs (2) to (6) above to rateable value are to value representing rateable value (which is required to be shown by section 37 of the 1967 Act).

- (9) For the purposes of this paragraph a relevant day is a day falling after 15 February 1989 and before 1 April 1990.

- (10) For the purposes of this paragraph the old valuation list is the valuation list, maintained under Part V of the 1967 Act, in which the hereditament is shown for 31 March 1990.

**Modifications etc. (not altering text)**

**C20** Sch. 7A para. 6 modified by S.I. 1990/608, reg. 2(7)(10)

**C21** Sch. 7A para. 6(2)–(6) modified by S.I. 1990/608, reg. 14(1)

**C22** Sch. 7A para. 6(8) modified by S.I. 1990/608, reg. 14(2)

*Chargeable amounts*

- 7 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,

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- (b) as regards the day concerned the hereditament is a defined hereditament,
  - (c) NCA exceeds BL,
  - (d) NCA exceeds (BL x AF), and
  - (e) in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
- (a) NCA is the notional chargeable amount for the hereditament for the day concerned,
  - (b) BL is the base liability for the hereditament for the day concerned,
  - (c) AF is the appropriate fraction for the hereditament for the day concerned,
  - (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - (g) G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

**C23** Sch. 7A para. 7(1)(e) modified by S.I. 1990/608, reg. 6(4)(d)(5)(d)

**C24** Sch. 7A para. 7(4)(d) modified by S.I. 1990/608, regs. 8, 9

- 8 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
  - (b) as regards the day concerned the hereditament is a defined hereditament,
  - (c) NCA is less than BL,
  - (d) NCA is less than (BL x AF), and
  - (e) in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.

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- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
- (a) NCA is the notional chargeable amount for the hereditament for the day concerned,
  - (b) BL is the base liability for the hereditament for the day concerned,
  - (c) AF is the appropriate fraction for the hereditament for the day concerned,
  - (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - (g) G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

**C25** Sch. 7A para. 8 excluded (16.7.1992) by 1992 c. 46, s. 3(3) (with s. 8(1)); S.I. 1992/1642, art.2

**C26** Sch. 7A para. 8(1)(e) modified by S.I. 1990/608, reg. 6(4)(d)(5)(d)

**C27** Sch. 7A para. 8(4)(d) modified by S.I. 1990/608, regs. 8, 9

- 9 (1) In a case where this paragraph applies, for the purpose of ascertaining the chargeable amount for the day concerned under section 43 above that section shall have effect subject to the following amendments.
- (2) The following subsections shall be substituted for subsections (4) and (5)—
- “(4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated by finding the amount represented by (BL x AF).
- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated by—
- (a) finding the amount represented by (BL x AF), and
  - (b) dividing that amount by 5.”
- (3) The following subsections shall be inserted after subsection (6)—

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- “(6A) In a case where the hereditament is situated in the area of a special authority, a reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (6B) For the purposes of subsection (6A) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

”

- (4) For the purposes of section 43 above as amended by this paragraph BL, AF, D, E, F and G shall be construed in accordance with paragraphs 7 and 8 above.

**Modifications etc. (not altering text)**

**C28** Sch. 7A para. 9 modified by S.I. 1990/608, reg. 5(2) and by S.I. 1990/608, reg. 13

*Regulations*

- 10 (1) The Secretary of State may make regulations containing rules about the determination under section 45 or 54 above of a chargeable amount for a transitional day.
- (2) The rules may make provision which he considers to be equivalent to that made by or under paragraphs 1 to 9 above, subject to any modifications he thinks fit.
- 11 (1) The Secretary of State may make regulations containing rules supplementing or modifying or excluding, for any case he considers appropriate and to such extent as he considers appropriate, any relevant provision.
- (2) For the purpose of the determination under section 43, 45 or 54 above of a chargeable amount for a transitional day, the Secretary of State may make regulations applying any relevant provision (subject to any modifications he thinks fit) to any case—
- (a) where he considers it appropriate to do so, and
  - (b) where the relevant provision would not (whether by virtue of regulations under sub-paragraph (1) above or otherwise) apply apart from the regulations under this sub-paragraph.
- (3) A relevant provision is a provision made by or under paragraphs 1 to 9 above or by regulations under paragraph 10 above.
- 12 Without prejudice to the generality of section 143(1) and (2) above and paragraphs 10 and 11 above, regulations under those paragraphs may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.]



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