



# Non-Domestic Rating Act 1992

1992 CHAPTER 46

*Non-domestic rating: transitional charging*

## **1 Defined hereditaments**

In Schedule 7A (non-domestic rating: 1990 to 1995) to the Local Government Finance Act 1988 (“the 1988 Act”), paragraph 2 (definitions) shall have effect in relation to transitional days falling after 10th March 1992 as if—

- (a) in sub-paragraph (5), for the words from “who is” to the end there were substituted the words “who was a qualifying person in relation to the hereditament as regards 10 March 1992 was also a person to whom sub-paragraph (6) or (7) below applied”; and
- (b) in sub-paragraphs (6) and (7), for the words “the transitional day” there were substituted the words “10 March 1992”.