



Rating (Caravans and Boats) Act 1996

1996 CHAPTER 12

1 Caravans and boats occupied as sole or main residence.

- (1) Section 66 of the ^{M1}Local Government Finance Act 1988 (definition of “domestic property” for the purpose of exclusion from local rating lists) is amended as follows.
- (2) For subsection (3) of that section (pitches for caravans) there is substituted—
 - “(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property”.
- (3) For subsection (4) of that section (moorings) there is substituted—
 - “(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.
 - (4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies”.
- (4) Subsections (2) and (3) above are to be treated as having had effect on and after 1st April 1990 and any additional sums payable in respect of non-domestic rates by virtue of this subsection may accordingly be recovered.
- (5) Subsection (4) does not apply in relation to a hereditament where—
 - (a) a proposal for the alteration of a local non-domestic rating list in respect of the hereditament has been made, and not withdrawn, before 30th January 1995 in accordance with regulations under section 55 of the ^{M2}Local Government Finance Act 1988,
 - (b) the ground for the proposal was that the list was inaccurate because the hereditament ought not to be shown in the list or, in the case of a composite hereditament, the rateable value shown in the list was too high, and

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- (c) the reason or one of the reasons given in the proposal, or on an appeal (in accordance with those regulations) to a tribunal against a refusal to make the proposed alteration, for the list being inaccurate was that any pitch occupied by a caravan or (as the case may be) mooring occupied by a boat was domestic property by virtue of section 66(1)(a) or (b) of that Act.
- (6) Local non-domestic rating lists compiled on 1st April 1990, 1st April 1995 or 1st April 1996 must be altered so far as required in consequence of this section; and the alterations are to be treated as having had effect from 1st April 1990 or, in the case of lists compiled on 1st April 1995 or 1st April 1996, from 1st April 1995 or from such other date as may be applicable in accordance with regulations under section 2.

Marginal Citations

M1 1988 c. 41.

M2 1988 c. 41.

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