



Rating (Former Agricultural Premises and Rural Shops) Act 2001

2001 CHAPTER 14

3 Rate relief for rural food shops

(1) Section 43 of the Local Government Finance Act 1988 (c. 41) (occupied hereditaments: liability) is amended as follows.

(2) In subsection (6B)(c)(i), after “store” insert “, a qualifying food store”.

(3) After subsection (6C) insert—

“(6CA) A hereditament, or part of a hereditament, is used as a qualifying food store on any day in a chargeable financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.

(6CB) In subsection (6CA) above the supply of food in the course of catering includes—

(a) any supply of food for consumption on the premises on which it is supplied; and

(b) any supply of hot food for consumption off those premises;

and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—

(i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and

(ii) is at the time of supply above that temperature.”

Commencement Information

II S. 3 partly in force; s. 3 not in force at Royal Assent see s. 6; s. 3 in force for E. at 15.8.2001 by S.I. 2001/2580, art. 2(2)

Status:

Point in time view as at 15/08/2001. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Rating (Former Agricultural Premises and Rural Shops) Act 2001, Section 3.