1988 No. 2146

RATING AND VALUATION

The Rating Lists (Valuation Date) Order 1988

Made - - - -

7th December 1988

Laid before Parliament

16th December 1988

Coming into force

6th January 1989

The Secretary of State for the Environment as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 147 of, and paragraph 2(3)(b) of Schedule 6 to, the Local Government Finance Act 1988(a), and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Rating Lists (Valuation Date) Order 1988 and shall come into force on 6th January 1989.

Valuation date

2. 1st April 1988 is specified under paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988 as the day by reference to which a determination of rateable value is to be made for the purposes of compiling a local or central non-domestic rating list to be compiled on 1st April 1990.

Revocations

3. The New Valuation Lists Order 1987(b) is revoked.

1st December 1988

Nicholas Ridley
Secretary of State for the Environment

7th December 1988

Peter Walker Secretary of State for Wales

⁽a) 1988 c. 41.

⁽b) S.I. 1987/921.

EXPLANATORY NOTE

(This note is not part of the Order)

The first non-domestic rating lists under Part III of the Local Government Finance Act 1988 are, by virtue of section 41(2) and 52(2) of the Act, to be compiled on 1st April 1990. Article 2 of the Order provides that 1st April 1988 is to be the day by reference to which determinations of rateable value in accordance with paragraph 2 of Schedule 6 to the Act are to be made in relation to those lists.

Article 3 revokes the New Valuation Lists Order 1987.

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