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STATUTORY INSTRUMENTS

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**1989 No. 2303**

**The Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989**

**Docks and harbours undertakings**

5.—(1) This regulation applies to any hereditament which consists of or includes a dock or harbour undertaking carried on under authority conferred by or under any enactment, and in relation to which on the relevant day the conditions set out in paragraph (2) are satisfied.

(2) The conditions are—

- (a) that the relevant income of the dock or harbour undertaking—
  - (i) in any accounting period of twelve months ending during the period beginning on 31st December 1987 and ending with 31st March 1988; or
  - (ii) if there was no such period, during the twelve months ending on 31st March 1988, was £50,000 or more;
- (b) that the persons carrying on the dock or harbour undertaking do not use the dock or harbour exclusively or mainly for the purpose of bringing or receiving goods—
  - (i) manufactured or produced by them; or
  - (ii) to be used by them for the manufacture or production of goods or electricity; or
  - (iii) to be sold by them; or
  - (iv) manufactured or produced by an associated body, and to be sold by that body;
- (c) that the hereditament consists of or contains operational land.

(3) So much of any hereditament to which this regulation applies as consists exclusively of operational land shall be treated as a hereditament (“the new hereditament”) separate from the remainder.

(4) Where more than one new hereditament is on the relevant day occupied by the same undertakers, those hereditaments shall be treated as one hereditament, and as situated throughout the relevant period in the area of the charging authority in which is situated such of those new hereditaments as contains on the relevant day the larger or the largest area, measured at ground level.

(5) In this Regulation—

“accounting period”, in relation to a dock or harbour undertaking, means the period by reference to which the accounts relating to the undertaking are compiled;

“associated body”, in relation to any undertakers, means—

- (a) a body corporate in relation to which those undertakers directly or indirectly own or control not less than 51 per cent. of its issued share capital; or
- (b) a body corporate in relation to which those undertakers and any other associated body or bodies of theirs directly or indirectly own or control not less than 51 per cent. of its issued share capital;

“operational land” means land which is used for the purpose of the carrying on of the undertaking, not being land which, in respect of its nature and situation, is comparable rather

with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1971<sup>(1)</sup>;

“relevant day” means a day on which a local rating list must be compiled or, where a new hereditament would first fall to be shown in such a list for any day later than such a day, the day on which it would first so fall to be shown;

“relevant income” in relation to any dock or harbour undertaking means all income by way of revenue included or falling to be included in the revenue or profit and loss account of the undertaking, whether derived from the operations carried on under the authority referred to in paragraph (1) or otherwise, other than—

- (a) income in respect of pilotage;
- (b) income from—
  - (i) investments required to be shown in the accounts of the undertaking (other than investments in subsidiary companies);
  - (ii) loans or deposits; and
  - (iii) rent or other payments receivable in consideration of the grant of permission for occupation or use of any property of the undertaking, or right over such property, which is or forms part of a hereditament which is shown on a local rating list; and
- (c) any sum receivable in respect of the disposal of land;

“relevant period” means the period beginning with the relevant day and ending when a new local rating list is compiled; and

“subsidiary” has the meaning given by section 736 of the Companies Act 1985<sup>(2)</sup>.

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(1) 1971 c. 78.  
(2) 1985 c. 6.