
STATUTORY INSTRUMENTS

1989 No. 2475

The Electricity Supply Industry (Rateable Values) Order 1989

PART I
PRELIMINARY

Citation and commencement

1. This Order may be cited as the Electricity Supply Industry (Rateable Values) Order 1989 and shall come into force on the day after the day on which it is made.

Interpretation

2. In this Order—

“the Act” means the Local Government Finance Act 1988;

“class of hereditaments” means a class of electricity hereditaments in relation to which an amount is specified in each column of the Schedule;

“designated person” means any person named in the Schedule; and in relation to a class of hereditaments “relevant designated person” means the designated person in occupation of that class;

“electricity hereditaments” means non-domestic hereditaments required by virtue of Part 2 of the Schedule to the Central Rating Lists Regulations 1989(1) to be shown in a central rating list;

“intermediate year”, in relation to a class of hereditaments to which paragraph (a) or (b) of article 6 applies, means any year beginning on or after 1st April 1992 and ending no later than the end of the year in which the rateable value of that class first falls by virtue of any provision in Part II to be determined in accordance with the standard formula;

“relevant year” means any year for which a rateable value falls to be determined in accordance with this Order, and “relevant preceding year” means the year preceding a relevant year;

“the standard formula” has the meaning given by article 5;

“year” means a chargeable financial year;

any reference to hereditaments occupied by a person includes a reference to hereditaments which, if unoccupied, are owned by that person, references to occupation being construed accordingly; and

any reference to a company by name is to the company bearing that name at the date of the Central Rating Lists Regulations 1989.

Rounding of numbers

3. Where (apart from this article) any rateable value determined under this Order would include a fraction of a pound—

(1) S.I.1989/2263

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- (a) the fraction shall be made up to one pound if it would exceed 50p, and
- (b) the fraction shall be ignored if it would be 50p or less.

Disapplication of normal basis of valuation

4. In the case of electricity hereditaments, paragraphs 2 to 2B of Schedule 6 to the Act⁽²⁾ shall not apply, and the rateable values of such hereditaments shall be as determined under the following provisions of this Order.

(2) Paragraph 2 is amended and paragraphs 2A and 2B inserted by paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989.