
STATUTORY INSTRUMENTS

1990 No. 1822

The Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (No. 2) Regulations 1990

Definitions

3.—(1) In regulation 2 (interpretation)—

(a) for the definition of “interested person” there shall be substituted the following—

““interested person” in relation to a hereditament means—

- (a) the occupier;
- (b) any other person (other than a mortgagee not in possession) having in any part of the hereditament—
 - (i) a legal estate, or
 - (ii) an equitable interest such as would entitle him (after the cessation of any prior interest) to possession of the hereditament or any part of it; and
- (c) any person having a qualifying connection with the occupier or with any person such as is described in paragraph (b);”;

(b) after the definition of “ratepayer” there shall be added—

““subsidiary”, “company” and “holding company” have the same meanings as in sections 736 and 736A of the Companies Act 1985(1);”;

(c) at the end there shall be added—

“(2) A person shall be treated as having a qualifying connection with another—

- (a) where both persons are companies, and—
 - (i) one is a subsidiary of the other, or
 - (ii) both are subsidiaries of the same company; or
- (b) where only one person is a company, the other person (the “second person”) has such an interest in that company as would, if the second person were a company, result in its being the holding company of the other.”.

(2) In regulation 3, the definition of “subsidiary” shall be omitted.

(3) Before section 144 of the Companies Act 1989(2) is in force, the amendments effected by paragraph (1) above shall be construed as if that section were already in force.

(1) 1985 c. 6. Section 736 is substituted and section 736A inserted by section 144 of the Companies Act 1989 (c. 40).

(2) 1989 c. 40. Section 144 is brought into force on 1st November 1990 by S.I.1990/1392 (C.41).