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STATUTORY INSTRUMENTS

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**1990 No. 2329**

**The Non-Domestic Rating (Transitional Period)  
(Amendment and Further Provision) Regulations 1990**

**Charity Christmas shops**

3.—(1) In relation to a relevant hereditament, where, in the transitional period and before a transitional day—

- (a) the hereditament was occupied for the purposes of a charity and used wholly or mainly for the sale of Christmas goods; and
- (b) it was not so used other than in October, November or December,

paragraph 2(6)(b) and (7)(d) of Schedule 7A shall apply, in relation to a person who would have been a qualifying person as regards that transitional day if the hereditament had not been occupied, as if he were a qualifying person as regards each day on which the hereditament was so occupied and used.

(2) A hereditament is a relevant hereditament if it would be treated, as regards a day, as a defined hereditament for the purposes of paragraph 2(5) of Schedule 7A by virtue of paragraph 2(9)(b) of that Schedule but for its being occupied as mentioned in paragraph (1) above.

(3) Nothing in section 64(10) of the 1988 Act shall be construed as preventing the sale of goods not donated to a charity being treated for the purposes of this regulation as among the purposes of that charity.