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STATUTORY INSTRUMENTS

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**1990 No. 608**

**The Non-Domestic Rating  
(Transitional Period) Regulations 1990**

**Hereditaments losing Crown exemption**

**15.**—(1) This regulation applies where a hereditament to which paragraph 6(8) of Schedule 7A or regulation 14(1) applies becomes subject to rating under Part III of the 1988 Act on or after 1st April 1990 (whether by virtue of section 64(6) of the 1988 Act or otherwise).

(2) Where this regulation applies, in the application of Schedule 7A on and after the day (“the relevant day”) on which the hereditament becomes so subject—

- (a) references in Schedule 7A and these Regulations to a hereditament being shown in an old list, or to a value shown or an entry made (or not shown or not made) in such a list in respect of it, shall be construed as including references to a hereditament being shown, and the value shown or entry made (or, as the case may be, not shown or not made) in the list pursuant to section 37 or 38 of the 1967 Act,
- (b) any day for which, but for any rules as to Crown exemption from rating applying to the hereditament, the hereditament might have been shown in a local non-domestic rating list shall be treated as a day on which it was so shown,
- (c) the rateable value which is to be treated as being the value shown in the list for such a day shall, insofar as it is material to the operation of Schedule 7A and these Regulations on or after the relevant day, be such value as is certified by the appropriate valuation officer, and
- (d) any value which would have been certified by the appropriate valuation officer under these Regulations but for the exemption shall, insofar as it is material as mentioned in subparagraph (c), be treated as such value as is certified by the appropriate valuation officer.