
STATUTORY INSTRUMENTS

1990 No. 608

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

Unoccupied property rating

3.—(1) The amendments to section 45 of the 1988 Act made by this regulation shall apply in the case of a hereditament and a transitional day where paragraph 9 of Schedule 7A would apply to the hereditament for the day if the references to section 43 of the 1988 Act in paragraphs 7(1)(a) and 8(1)(a) of Schedule 7A were references to section 45 of that Act.

(2) The following subsections shall be substituted for subsections (4) and (5)–

“(4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated by–

- (a) finding the amount represented by $(BL \times AF)$, and
- (b) dividing that amount by 2.

(5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated by–

- (a) finding the amount represented by $(BL \times AF)$, and
- (b) dividing that amount by 10.”.

(3) The following subsections shall be inserted after subsection (6)–

“(6A) In a case where the hereditament is situated in the area of a special authority, a reference to $(BL \times AF)$ is a reference to it adjusted by finding the appropriate amount and–

- (a) if the appropriate amount is positive, adding it to $(BL \times AF)$, or
- (b) if the appropriate amount is negative, subtracting the equivalent positive amount from $(BL \times AF)$.

(6B) For the purposes of subsection (6A) above the appropriate amount is the amount found by applying the formula

$$\frac{D \times (E - F)}{G}$$

.”.

(4) For the purposes of section 45 of the 1988 Act as amended by this regulation BL , AF , D , E , F and G shall be constructed in accordance with paragraphs 7 and 8 of Schedule 7A (as they may be adjusted in any case pursuant to regulation 8 or 9).