

SCHEDULE

RATEABLE VALUE

1. In the case of any hereditament other than one mentioned in paragraphs 2 or 3, “rateable value” means the rateable value as last shown in the valuation list for 1990 including, in the case of a hereditament occupied by or on behalf of the Crown, the amount entered pursuant to section 37 of the General Rate Act 1967; but disregarding (except in the case of a hereditament that is first occupied on or after 1st December 1989) any alteration of the list in pursuance of a proposal made on or after that date by a person other than the valuation officer.

2. In the case of a mixed hereditament, “rateable value” means that value as defined in paragraph 1 but less such amount as reflects the proportion which the valuation officer certifies to the charging authority for the purpose of transition to non-domestic rating under the Non-Domestic Rating (Transitional Period) Regulations 1990(1) as reasonably attributable to non-domestic use or the value which he otherwise notifies for the purposes of these Regulations as reflecting the rateable value of the domestic portion of the hereditament.

3.—(1) In the case of any hereditament in relation to which a rebate was granted under the Rating (Disabled Persons) Act 1978(2) for the financial year ending 31st March 1990, “rateable value” means the notional rateable value by reference to which the rates payable for that year were calculated (or in a case falling within section 2(5) of that Act, a nil amount).

(2) No account shall be taken for the purposes of paragraph (1) of any additional rebate granted under paragraph 8 of Schedule 1 to the 1978 Act.

4. In this Schedule, terms used in the General Rate Act 1967 have the same meaning as in that Act.

(1) S.I. 1990/608, amended by S.I. 1990/2329.

(2) 1978 c. 40.