
STATUTORY INSTRUMENTS

1991 No. 2906

The Non-Domestic Rating (Ports of London and Tilbury) Regulations 1991

Modifications of the Docks and Harbours (Rateable Values) Order 1989

3. In its application for determining the rateable value at any time falling within the transitional period⁽¹⁾ of any hereditament to which section 29(2) of the 1991 Act applies, the Docks and Harbours (Rateable Values) Order 1989⁽²⁾ shall have effect with the following modifications—

(a) article 2 (interpretation) shall apply as if after the definition of “subsidiary” there were added the following definitions—

““the Port Authority” has the meaning given by section 21(1) of the Ports Act 1991;
“the transfer date” means the date on which the transfer under section 22(8) of that Act takes effect;” and

(b) article 4(1) shall apply as if, for sub-paragraph (b) there were substituted the following—

“(b) for each day in the period beginning on 1st April 1991 and ending immediately before the transfer date, an amount equal to 9 per cent. of the adjusted income of the undertaking of the Port Authority for the accounting period of twelve months ending on 31st December 1990;

(c) for each day in the period beginning on the transfer date and ending immediately before 1st April 1992, an amount equal to 9 per cent. of that part of the adjusted income of the undertaking of the Port Authority for the accounting period of twelve months ending on 31st December 1990 which, if the undertakings of the Authority and Port of Tilbury London Limited (“the company”) as constituted immediately after the transfer had existed throughout those months, would have been the adjusted income of the undertakings of the Authority and the company respectively in relation to those months; and

(d) for each of the years beginning on 1st April 1992 and 1st April 1993, an amount equal to 9 per cent. of the amount ascertained in accordance with sub-paragraph (c) above as that which, if the undertakings of the Authority and the company as constituted immediately after the transfer had existed throughout the relevant preceding calendar year, would have been the adjusted income of the undertakings of the Authority and the company respectively in relation to each of those calendar years.”.

(1) See section 29(4) of the Ports Act 1991.

(2) S.I.1989/2473.