
STATUTORY INSTRUMENTS

1991 No. 471

The Non-Domestic Rating (Caravan Sites) (Amendment) Regulations 1991

Valuation

6.—(1) This regulation applies to a relevant hereditament which consists of an area of a protected site comprising a pitch or pitches which by virtue of section 1 of the 1991 Act has or have ceased to be domestic property.

(2) For the purposes of determining the rateable value of a hereditament to which this regulation applies, to be shown in a list for—

- (a) the first day (“the relevant day”) on or after 1st April 1990 on which the hereditament would have been liable to be shown in a list had the 1991 Act been in force, and
- (b) each subsequent day before the first day on which a change takes place in any of the matters mentioned in paragraphs 2(7) of Schedule 6,

the material day for the purposes of paragraph 2(6) of that Schedule shall be the relevant day.

(3) Where in relation to a hereditament to which this regulation applies there has—

- (a) since the relevant day, and
- (b) before any alteration is made to a list in pursuance of regulation 4 above,

been a change in any of the matters mentioned in paragraph 2(7) of Schedule 6, in relation to any alteration in the list to reflect such a change—

- (i) the material day for the purposes of paragraph 2(6) of Schedule 6 shall be the day on which the change giving rise to the alteration took place; and
- (ii) paragraph 2B(1)(c) of Schedule 6 shall apply as if for the words from the beginning to “the proposal is made” there were substituted the words “for the day immediately before the day on which the change giving rise to the alteration took place”.