Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations relate to the alteration of non-domestic rating lists compiled and maintained under Part III of the Local Government Finance Act ("the 1988 Act").

When determining the rateable value of non-domestic hereditaments with a view to altering such lists, certain matters (set out in paragraph 2(7) of Schedule 6 to the 1988 Act) are required to be taken to be as they are assumed to be on the material day.

These Regulations contain rules for determining the material day.