
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989 specifies the percentage rate to be applied in relation to the notional cost of construction where a hereditament is valued by reference to the notional cost of constructing or providing it. Regulation 2 of these Regulations adjusts this rate in respect of hereditaments shown in a non-domestic rating list compiled on or after 1st April 1995 and substitutes a definition of “healthcare hereditament” for the definition of “hospital” for the purpose of valuing such hereditaments.

Regulation 5 of the 1989 Regulations provides that in certain circumstances two or more hereditaments occupied by dock or harbour undertakers as operational land are to be treated as a single hereditament. These Regulations amend regulation 5 so that it extends to dock or harbour undertakings whose relevant income was £50,000 or more in the period ending on 31st March 1993.