
STATUTORY INSTRUMENTS

1994 No. 3279

The Non-Domestic Rating (Chargeable Amounts) Regulations 1994

PART I

INTRODUCTORY

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 and shall come into force on the day after the day on which they are made.

(2) In these Regulations unless the context otherwise requires: “the Act” means the Local Government Finance Act 1988;

“altered hereditament” has the meaning given in paragraph 1 of Schedule 1;

“appropriate valuation officer” —

- (a) with respect to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;
- (b) with respect to a hereditament in relation to which no such regulations are in force, means the valuation officer maintaining the list in which the hereditament is (or, as the context requires, would be) shown;

“central list” means a list compiled and maintained in accordance with section 52 of the Act;

“creation day” has the meaning given in paragraph 2 of Schedule 2;

“defined central list hereditament” has the meaning given in regulation 18(1);

“defined class of hereditaments” has the meaning given in regulation 27(1);

“defined hereditament” has the meaning given in regulation 3;

“list”, except in the phrase “central list”, means the relevant local non-domestic rating list;

“rateable value order” as respects a class of hereditaments means an order made as respects that class under paragraph 3(2) of Schedule 6 to the Act;

“recalculation factor”, as respects a class of hereditaments, means the factor which would have applied in respect of the class of hereditaments for recalculating the rateable value in respect of that class for the relevant year beginning in 1995 if the rateable value order which applied for that class for the financial year beginning on 1 April 1994 were in force on 1 April 1995, and the provisions in that order as to annual recalculation had extended to the relevant year beginning in 1995;

“the 1990 Regulations” means the Non-Domestic Rating (Transitional Period) Regulations 1990(1);

“relevant day” has the meaning given in regulation 2(2);

Status: This is the original version (as it was originally made).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

“relevant factor” means —

- (a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act⁽²⁾, or
- (b) the extent to which a hereditament is exempt from local non-domestic rating;

“relevant year” has the meaning given in regulation 2(3);

(3) References in these Regulations to the hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed as respects that designated person.

The relevant period and the relevant day

2.—(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply is the period consisting of the financial years beginning in 1995, 1996, 1997, 1998 and 1999.

- (2) A relevant day is a day falling within the relevant period.
- (3) A relevant year is a financial year falling within the relevant period.

(2) Paragraph 2(7) is amended by paragraph 38(7) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).