
STATUTORY INSTRUMENTS

1995 No. 1678

RATING AND VALUATION

The Non-Domestic Rating (Chargeable Amounts) (Amendment No. 2) Regulations 1995

Made - - - - 3rd July 1995

Coming into force in accordance with regulation 1

The Secretary of State, in exercise of the powers conferred on him by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988⁽¹⁾ hereby makes the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Amendment No. 2) Regulations 1995 and shall come into force on the day after the day on which they are made.

(2) In these Regulations “the 1994 Regulations” means the Non-Domestic Rating (Chargeable Amounts) Regulations 1994⁽²⁾.

Amendment of the 1994 Regulations: police hereditaments

2. In regulation 16 of the 1994 Regulations, after paragraph (1) insert:

“(1A) This regulation also applies, in respect of a relevant day falling on or after the coming into force of the Non-Domestic Rating (Chargeable Amounts) (Amendment No. 2) Regulations 1995, to a hereditament if the following conditions are fulfilled—

- (a) the hereditament became or becomes subject to rating under Part III of the Act at any time on or after 1 April 1995, and
- (b) on the day immediately preceding the day on which the hereditament became or becomes liable for rating, the hereditament was provided or maintained by a police authority established under section 3 of the Police Act 1964⁽³⁾ for purposes connected with the administration of justice, police purposes or other Crown purposes.”.

(1) 1988 c. 41; amendments were made to section 58 by the Non-Domestic Rating Act 1994 (c. 3).

(2) S.I. 1994/3279; amendments were made by S.I. 1995/961 which are not relevant to these Regulations.

(3) 1964 c. 48; section 3 was substituted by section 2 of the Police and Magistrates' Courts Act 1994 (c. 29).

Amendment of the 1994 Regulations: defined central list hereditament

3.—(1) In regulation 18(2) of the 1994 Regulations, for the words from “central list” to the end of the paragraph, substitute:

“central or a local non-domestic rating list for 31 March 1995 and in the central list for—

(a) the relevant day; and

(b) each day (if any) falling after 31 March 1995 and before the relevant day.”.

(2) In regulation 18(3) of the 1994 Regulations, after “(2)” insert “(a) or (b)”.

(3) In regulation 19(3)(a) of the 1994 Regulations after “Y is” insert:

“(i) in the case of a hereditament shown in a local non-domestic rating list for 31 March 1995, the value shown for the hereditament for that date in that list, and

(ii) in the case of a hereditament shown in the central list for 31 March 1995,”.

Amendment of the 1994 Regulations: appeals against certification

4. In regulation 35(5) of the 1994 Regulations, for paragraph (a) substitute:

“(a) regulation 36 of these Regulations; and”.

Amendment of the 1994 Regulations: splits and mergers

5. In paragraph 9(3) of Schedule 2 to the 1994 Regulations—

(a) after the words “T is” insert:

“the amount which is or would have been”, and

(b) at the end insert:

“if the hereditament were occupied and section 43(6) (charities), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 12(5) (charities in special authority areas) and 17 (partly occupied hereditament) did not apply to it for the creation day.”.

Department of the Environment
3rd July 1995

John Selwyn Gummer
One of Her Majesty’s Principal Secretaries of
State

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 (“the 1994 Regulations”) which made provision for the five year period beginning on 1st April 1995 in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 (“the 1988 Act”) as to the chargeable amount for which a ratepayer is liable in certain circumstances.

Regulation 16 of the 1994 Regulations makes special provision for hereditaments which, before they became subject to rates were exempt because of Crown exemption. Regulation 2 of these Regulations extends regulation 16 to certain hereditaments of new police authorities established from 1st April 1995 by virtue of changes made by the Police and Magistrates' Courts Act 1994.

Regulation 18 of the 1994 Regulations defines the cases for which Part IV of those Regulations makes provision for determining the chargeable amount. At present the conditions specified in regulation 18 include the condition that the hereditament was shown in the central non-domestic rating list for 31st March 1995, as well as on other days specified. Regulation 3 of these Regulations amends regulation 18 to include the case where the hereditament was in a local non-domestic rating list on 31st March 1995, and makes consequential amendments.

Regulation 4 replaces the reference in regulation 35(5)(a) (appeals in relation to certification) of the 1994 Regulations to Part V of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 with a reference to the comparable provision in regulation 36 of the 1994 Regulations.

Regulation 5 of these Regulations amends paragraph 9(3) of Schedule 2 to the 1994 Regulations (splits and mergers—base liability for the year after the year in which the creation day falls) to include in the calculation of the base liability the assumption that the hereditament was occupied and that none of the mandatory or discretionary reliefs applied to it.