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STATUTORY INSTRUMENTS

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**1995 No. 213**

**RATING AND VALUATION**

**The Valuation for Rating (Former Enterprise Zones) Regulations 1995**

<i>Made</i>	- - - -	<i>30th January 1995</i>
<i>Laid before Parliament</i>		<i>7th February 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by paragraph 2(8) of Schedule 6 to the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Valuation for Rating (Former Enterprise Zones) Regulations 1995 and shall come into force on 1st April 1995.

(2) In these Regulations—

“1988 Act” means the Local Government Finance Act 1988;

“enterprise zone” means an area so designated under paragraph 5(1) of Schedule 32 to the Local Government, Planning and Land Act 1980(2) and “former enterprise zone” means an area which has ceased to be so designated since a date on or after the relevant day;

“list” means a central non-domestic rating list or a local non-domestic rating list; and

“relevant day” means the day by reference to which a rateable value is to be determined in accordance with paragraph 2(3) of Schedule 6 to the 1988 Act.

**Hereditaments wholly or partly within a former enterprise zone**

2. Where the rateable value of a hereditament situated wholly or partly in a former enterprise zone is to be entered in a list, or the rateable value shown in a list for such a hereditament is to be altered, it shall be assumed, in applying paragraph 2(1) to (7) of Schedule 6 to the 1988 Act

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(1) 1988 c. 41. Paragraph 2 of Schedule 6 is amended by Schedule 5 to the Local Government and Housing Act 1989 (c. 42). See section 146(6) of the 1988 Act for the definition of “prescribed”.

(2) 1980 c. 65.

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**Status:** This is the original version (as it was originally made).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

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in relation to so much of the hereditament as is situated in the former enterprise zone, that on the relevant day no area had been designated as an enterprise zone.

### **Revocations**

**3.** The Valuation for Rating (Former Enterprise Zones) Regulations 1991<sup>(3)</sup> and the Valuation for Rating (Former Enterprise Zones) (Amendment) Regulations 1992<sup>(4)</sup> are hereby revoked.

Signed by authority of the Secretary of State for the Environment

30th January 1995

*David Curry*  
Minister of State,  
Department of the Environment

Signed by authority of the Secretary of State for Wales

30th January 1995

*Gwilym Jones*  
Parliamentary Under Secretary of State, Welsh  
Office

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<sup>(3)</sup> S.I.1991/278.  
<sup>(4)</sup> S.I. 1992/698.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

By virtue of paragraph 19 of Schedule 5 to the Local Government Finance Act 1988, a hereditament is exempt from non-domestic rates to the extent that it is situated in an enterprise zone.

Where an area ceases to form part of an enterprise zone, the hereditaments within it fall to be entered in a non-domestic rating list. The rateable value of such hereditaments is assessed by reference to the rent which a hypothetical tenant would pay for the hereditament as at a prescribed date.

By virtue of these Regulations the existence of enterprise zones is to be disregarded for the purpose of making an assessment in relation to so much of a hereditament as is situated within a former enterprise zone.

Regulation 3 revokes the Valuation for Rating (Former Enterprise Zones) Regulations 1991 and the Valuation for Rating (Former Enterprise Zones) (Amendment) Regulations 1992.