

**2004 No. 3151**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Stud Farms) (England) Order 2004**

*Made* - - - - 29th November 2004

*Laid before Parliament* 8th December 2004

*Coming into force* - - 1st April 2005

The First Secretary of State, in exercise of the powers conferred by section 143(2) of, and paragraph 2A(2)(a) of Schedule 6 to, the Local Government Finance Act 1988(a), hereby makes the following Order:

**Citation, application and commencement**

1. This Order, which applies to England only, may be cited as the Non-Domestic Rating (Stud Farms) (England) Order 2004, and shall come into force on 1st April 2005.

**Specified amount- deduction in rateable value**

2. In respect of the rateable value of any hereditament shown in a non-domestic rating list compiled on or after 1st April 2005, £3,500 is the amount specified for the purposes of paragraph 2A of Schedule 6 to the Local Government Finance Act 1988 (deductions from valuation of hereditaments used for breeding horses etc.).

**Revocation and saving**

3.—(1) Subject to paragraph (2), the Non-Domestic Rating (Stud Farms) (England) Order 2001(b) is revoked.

(2) The Non-Domestic Rating (Stud Farms) (England) Order 2001 shall continue to have effect in respect of the rateable value of any hereditament shown in a non-domestic rating list compiled before 1st April 2005.

Signed by authority of the First Secretary of State

29th November 2004

*Phil Hope*  
Parliamentary Under Secretary of State,  
Office of the Deputy Prime Minister

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(a) 1988 c.41. Paragraph 2A was inserted by sections 79(3) and 139 of and paragraph 38(11) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). These powers were devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1.

(b) S.I. 2001/2586.

## EXPLANATORY NOTE

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

Paragraph 2A of Schedule 6 to the Local Government Finance Act 1988 provides for deductions from the amount which would otherwise be the rateable value of hereditaments comprising buildings used in whole or in part for the breeding and rearing of horses and ponies, or for either purpose, and which are occupied together with agricultural land or buildings. The deduction is to be the smaller of a specified amount or the amount which would otherwise be the rent that a hypothetical tenant would pay for so much of the hereditaments as consist of buildings used for such purposes.

This Order prescribes £3,500 as the specified amount in question, replacing £3,000 which was the amount specified in 2001.

Article 3 revokes the Non-Domestic Rating (Stud Farms) (England) Order 2001 with effect from 1st April 2005 subject to certain savings.

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