

2010 No. 408

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Unoccupied Property) (England)
(Amendment) Regulations 2010**

<i>Made</i> - - - -	<i>21st February 2010</i>
<i>Laid before Parliament</i>	<i>25th February 2010</i>
<i>Coming into force</i> - -	<i>1st April 2010</i>

The Secretary of State, in exercise of the powers conferred by sections 45(1)(d) and (9) and 143(2) of the Local Government Finance Act 1988(a), makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (England) (Amendment) Regulations 2010 and shall come into force on 1st April 2010.

(2) These Regulations apply in relation to England only.

Hereditaments not prescribed for the purposes of section 45(1)(d) of the Local Government Finance Act 1988

2.—(1) The Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008(b) are amended as follows.

(2) In regulation 4(g)—

(a) subject to sub-paragraph (b), for “£2,200” substitute “£2,600”;

(b) in relation to the financial year beginning on 1st April 2010, for “£2,200” substitute “£18,000”.

Signed by authority of the Secretary of State for Communities and Local Government

Barbara Follett

Parliamentary Under Secretary of State

Department for Communities and Local Government

21st February 2010

(a) 1988 c.41. Section 45(1)(d) was amended, and subsection (9) inserted, by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 23(2) and (3) and 79(3). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of 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. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to the Welsh Ministers.

(b) S.I. 2008/386

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations apply in relation to England only.

Section 45 of the Local Government Finance Act 1988 provides that owners of unoccupied non-domestic properties are liable to pay non-domestic rates if certain conditions apply. One of those conditions is that the property must fall within a class prescribed in regulations made, in relation to England, by the Secretary of State.

Regulation 3 of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008 prescribes that class as consisting of all buildings or parts of buildings, together with land used or intended for use for the purposes of those buildings or parts of buildings, except those listed in regulation 4. The list in regulation 4 includes properties whose rateable value is less than £2,200 (regulation 4(g)). Regulation 2 of these Regulations amends regulation 4(g) so as to increase that amount to £2,600 for financial years beginning on and after 1st April 2011. However, for the financial year beginning on 1st April 2010 only, that amount is increased to £18,000.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Department for Communities and Local Government's Business Rates and Valuation Division (telephone 0303 4441756) and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website (www.opsi.gov.uk).

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