



# Non-Domestic Rating Act 1992

## 1992 CHAPTER 46

### *Non-domestic rating: transitional charging*

#### **1 Defined hereditaments**

In Schedule 7A (non-domestic rating: 1990 to 1995) to the Local Government Finance Act 1988 (“the 1988 Act”), paragraph 2 (definitions) shall have effect in relation to transitional days falling after 10th March 1992 as if—

- (a) in sub-paragraph (5), for the words from “who is” to the end there were substituted the words “who was a qualifying person in relation to the hereditament as regards 10 March 1992 was also a person to whom sub-paragraph (6) or (7) below applied”; and
- (b) in sub-paragraphs (6) and (7), for the words “the transitional day” there were substituted the words “10 March 1992”.

#### **2 Increasing non-domestic rates**

- (1) In Schedule 7A to the 1988 Act, paragraph 5 (the appropriate fraction) shall have effect as if after sub-paragraph (2) there were inserted the following sub-paragraph—

“(2A) X shall be found in accordance with sub-paragraphs (3) and (4) below, except that X is 100 for the financial year beginning in 1992.”

- (2) Regulation 2 of the Non-Domestic Rating (Transitional Period) (Amendment and Further Provision) Regulations 1990 (small composite hereditaments) shall have effect as if in paragraph (3) for the words “X is 110” there were substituted the words “X is—

- (a) 100 if the day falls within the financial year beginning in 1992, and
- (b) 110 if the day falls within any other financial year”.

- (3) The formula in each of the following, namely—

- (a) article 9 of the British Gas plc (Rateable Values) Order 1989;
- (b) article 9(3) of the Electricity Supply Industry (Rateable Values) Order 1989;
- (c) article 12(3) of the Railways (Rateable Values) Order 1989; and

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(d) article 9(3) of the Water Undertakers (Rateable Values) Order 1989, shall have effect in relation to the financial year beginning in 1992 as if for the figure “1.2” there were substituted the figure “1”.

### 3 Decreasing non-domestic rates

- (1) Article 2 of the Non-Domestic Rating (Transitional Period) (Appropriate Fraction) Order 1989 (appropriate fraction) shall have effect as if for paragraph (4A) there were substituted the following paragraph—

“(4A) As regards the relevant year beginning in 1992, X is 78 if the hereditament is within paragraph (3)(a) or (b) and 73 if it is within paragraph (4)(a) or (b).”; and no order shall be made under paragraph 5(8) of Schedule 7A to the 1988 Act (appropriate fraction) after the commencement of this section.

- (2) In each of the following, namely—

- (a) the Electricity Supply Industry (Rateable Values) Order 1989; and
- (b) the Water Undertakers (Rateable Values) Order 1989,

article 11(4) shall have effect in relation to the financial year beginning in 1992 as if for the words from “0.81” to the end there were substituted the words “0.78 for any class of hereditament entered in the central rating list for England or the central rating list for Wales”.

- (3) In Schedule 7A to the 1988 Act, paragraphs 5(7) to (9) and 8 (transitional arrangements) shall not have effect in relation to the financial years beginning in 1993 and 1994; and in each of the following, namely—

- (a) the Electricity Supply Industry (Rateable Values) Order 1989; and
- (b) the Water Undertakers (Rateable Values) Order 1989,

article 11 and, so far as relating to any class of hereditaments to which article 11 applies, article 12 shall have effect as if any reference to an intermediate year were a reference to the financial year beginning in 1992.