

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 ^{M1}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".

Commencement Information

II S. 1 wholly in force at 16.7.1992 see s. 10(2) and S.I. 1992/1642, art. 2

Marginal Citations

M1 1988 c. 41.

Changes to legislation:

There are currently no known outstanding effects for the Non-Domestic Rating Act 1992, Section 1.