



Rating (Caravans and Boats) Act 1996

1996 CHAPTER 12

An Act to make provision about liability for non-domestic rates in England and Wales in relation to certain caravans and boats. [29th April 1996]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Caravans and boats occupied as sole or main residence

- (1) Section 66 of the Local Government Finance Act 1988 (definition of “domestic property” for the purpose of exclusion from local rating lists) is amended as follows.
- (2) For subsection (3) of that section (pitches for caravans) there is substituted—
 - “(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property”.
- (3) For subsection (4) of that section (moorings) there is substituted—
 - “(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.
 - (4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies”.
- (4) Subsections (2) and (3) above are to be treated as having had effect on and after 1st April 1990 and any additional sums payable in respect of non-domestic rates by virtue of this subsection may accordingly be recovered.

- (5) Subsection (4) does not apply in relation to a hereditament where—
- (a) a proposal for the alteration of a local non-domestic rating list in respect of the hereditament has been made, and not withdrawn, before 30th January 1995 in accordance with regulations under section 55 of the Local Government Finance Act 1988,
 - (b) the ground for the proposal was that the list was inaccurate because the hereditament ought not to be shown in the list or, in the case of a composite hereditament, the rateable value shown in the list was too high, and
 - (c) the reason or one of the reasons given in the proposal, or on an appeal (in accordance with those regulations) to a tribunal against a refusal to make the proposed alteration, for the list being inaccurate was that any pitch occupied by a caravan or (as the case may be) mooring occupied by a boat was domestic property by virtue of section 66(1)(a) or (b) of that Act.
- (6) Local non-domestic rating lists compiled on 1st April 1990, 1st April 1995 or 1st April 1996 must be altered so far as required in consequence of this section; and the alterations are to be treated as having had effect from 1st April 1990 or, in the case of lists compiled on 1st April 1995 or 1st April 1996, from 1st April 1995 or from such other date as may be applicable in accordance with regulations under section 2.

2 Section 1: supplementary

- (1) The Secretary of State may make regulations for the purpose of giving effect to section 1 of this Act; and the regulations may have retrospective effect and may apply, with or without modifications, any of the provisions made by or under the Local Government Finance Act 1988 in relation to non-domestic rating.
- (2) The power to make regulations under subsection (1) above is exercisable by statutory instrument, which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) Expressions used in section 1 of this Act and in sections 64 to 67 of the Local Government Finance Act 1988 have the same meaning in that section as in those sections.
- (4) In consequence of section 1(2) of this Act, section 1(2) of the Caravans (Standard Community Charge and Rating) Act 1991 is repealed.

3 Short title, etc

- (1) This Act may be cited as the Rating (Caravans and Boats) Act 1996.
- (2) This Act extends to England and Wales only.