STATUTORY INSTRUMENTS

1987 No. 604

RATING AND VALUATION

The New Valuation Lists (Time and Class of Hereditaments) Order 1987

Made - - - - 31st March 1987

Laid before Parliament 7th April 1987

Coming into force - - 28th April 1987

The Secretary of State for the Environment, in exercise of the powers conferred upon him by section 19A(1) and (4) of the General Rate Act 1967(1), and of all other powers enabling him in that behalf, hereby makes the following order:—

Title, commencement and interpretation

- 1.—(1) This order may be cited as the New Valuation Lists (Time and Class of Hereditaments) Order 1987 and shall come into force on 28th April 1987.
 - (2) In this order—

"the Act" means the General Rate Act 1967;

"new valuation lists" means any lists coming into force on 1st April 1990;

"private garage" means a building having a Boor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle (and for this purpose "building" includes part of a building); and

"private storage premises" means a hereditament which is used wholly in connection with a dwelling house or dwelling houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.

Specification of class of hereditaments

- **2.**—(1) All hereditaments other than dwelling houses, private garages, and private storage premises are specified hereditaments in relation to any new valuation lists.
- (2) For the purposes of paragraph (1), where the whole or substantially the whole of a hereditament is used for the letting of rooms singly for residential purposes, then notwithstanding

the provisions of paragraph 2 of Schedule 13 to the Act, that hereditament shall be deemed to be a dwelling house.

(3) For the purposes of paragraph (1), a hereditament that is not in use shall be treated as a dwelling house, a private garage or private storage premises if it appears that, when next in use, it will be a hereditament of that description.

Specification of time

3. 1st April 1988 is the time by reference to which a net annual value is to be ascribed in any new valuation lists to hereditaments of the class specified by article 2.

31st March 1987

Nicholas Ridley
Secretary of State for the Environment

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This order, which applies to England and Wales—

- (i) specifies 1st April as the time by reference to which rateable values are to be ascertained for the purposes of new valuation lists coming into force on 1st April 1990; and
- (ii) specifies hereditaments other than dwelling houses, private garages and private storage premises as the class of hereditaments to be revalued.