

1989 No. 1059

RATING AND VALUATION

**The Non-Domestic Rating (Discretionary Relief)
Regulations 1989**

<i>Made - - - -</i>	<i>26th June 1989</i>
<i>Laid before Parliament</i>	<i>30th June 1989</i>
<i>Coming into force</i>	<i>21st July 1989</i>

The Secretary of State for the Environment as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 47(8) and 143(1) of the Local Government Finance Act 1988(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Discretionary Relief) Regulations 1989 and shall come into force on 21st July 1989.

(2) In these Regulations, except where the context otherwise requires—

“decision” means a decision under section 47(3) of the Local Government Finance Act 1988; and

“determination” means a determination under section 47(1)(a) of that Act.

Decisions and determinations as to discretionary relief

2.—(1) The charging authority making a decision or making or varying a determination shall, in accordance with this regulation, give notice in writing to the ratepayer or ratepayers concerned stating—

(a) in the case of the making of a decision, the first day with respect to which the decision operates and (if the decision is expressed to operate by reference to a particular period) the last day with respect to which it operates;

(b) in the case of the making or variation of a determination, the chargeable amount or the rules in accordance with which that amount is to be found (as the case may be) as so made or varied.

(2) The charging authority revoking a decision shall, in accordance with this regulation, give notice in writing to the ratepayer or ratepayers concerned stating the day on which the revocation has effect.

(3) A decision may only be revoked and a relevant variation of a determination may only be made so that the revocation or variation takes effect at the expiry of a financial year, and so that at least one year's notice of the revocation or variation is given under paragraph (1) or (2) (as the case may be).

(4) Notice under paragraph (1) of the making of a decision or determination, or of the variation of a determination which is not a relevant variation, is to be given as soon as practicable after the decision or determination is made or varied.

(5) A variation of a determination is a relevant variation for the purposes of paragraphs (3) and (4) if it increases the chargeable amount for any day.

26th June 1989

Nicholas Ridley
Secretary of State for the Environment

26th June 1989

Peter Walker
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 47 of the Local Government Finance Act 1988 charging authorities may grant discretionary relief from all or part of the amount payable by way of non-domestic rates in respect of hereditaments occupied by a charity for charitable purposes, by certain voluntary bodies of a philanthropic nature, for recreation, or by clubs and societies not established or conducted for profit.

Regulation 2 requires charging authorities to give notice of the making or revocation of a decision to grant discretionary relief, and of the making or variation of a determination of the chargeable amount (or of the rules for calculating the chargeable amount) payable during any period when the charging authority has decided to grant relief. One year's notice is required of any revocation of a decision to grant relief, or of any variation of a determination of the chargeable amount which has the effect of increasing that amount for a day. It is also provided that any such revocation or variation must have effect at the expiry of a financial year.

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