
STATUTORY INSTRUMENTS

1991 No. 278

RATING AND VALUATION

The Valuation for Rating (Former Enterprise Zones) Regulations 1991

<i>Made</i>	- - - -	<i>19th February 1991</i>
<i>Laid before Parliament</i>		<i>27th February 1991</i>
<i>Coming into force</i>	- -	<i>20th March 1991</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 section 146(6) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988⁽¹⁾, 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 Valuation for Rating (Former Enterprise Zones) Regulations 1991 and shall come into force on 20th March 1991.

(2) For the purposes of these Regulations—

- (a) “list” means local non-domestic rating list;
- (b) “the relevant day” means the day by reference to which, in accordance with paragraph 2(3) of Schedule 6, a rateable value is to be determined;
- (c) a “relevant period”, in relation to a relevant hereditament—
 - (i) begins on the day on which the hereditament ceases to form part of an enterprise zone, and
 - (ii) ends immediately before the day on which a new list is compiled;
- (d) “relevant hereditament” means a hereditament all or part of which ceases to form part of an enterprise zone;
- (e) “Schedule 6” means Schedule 6 to the Local Government Finance Act 1988; and
- (f) references to enterprise zones are to zones designated under paragraph 5 of Schedule 32 to the Local Government, Planning and Land Act 1980⁽²⁾.

(1) 1988 c. 41. Paragraph 2 of Schedule 6 is amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 38.
(2) 1980 c. 65.

Hereditaments wholly or partly within former enterprise zones

2. In the case of a relevant hereditament in relation to which, during a relevant period, a rateable value fails to be entered in a list, or a rateable value entered in a list falls to be altered, it shall be assumed, in applying paragraph 2(1) to (7) of Schedule 6 in relation to so much of the hereditament as was situated within an enterprise zone, that on the relevant day no area had been designated as an enterprise zone.

19th February 1991

Michael Heseltine
Secretary of State for the Environment

19th February 1991

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

By virtue of paragraph 19 of Schedule 5 to the Local Government Finance Act 1988, hereditaments are exempt from non-domestic rates to the extent that they are situated in enterprise zones. When an area loses its status as an enterprise zone, hereditaments subject to non-domestic rating (other than those required to be entered on a central non-domestic rating list) will fall to be entered on the local non-domestic rating list, and their rateable values to be assessed by reference to the rent a hypothetical tenant would pay for the hereditament as at a certain date (1st April 1988 in relation to the current list).

By virtue of these Regulations the existence of enterprise zones is to be disregarded in making an assessment in relation to so much of a hereditament as was situated in a former zone.