
STATUTORY INSTRUMENTS

1991 No. 2906

RATING AND VALUATION

The Non-Domestic Rating (Ports of London and Tilbury) Regulations 1991

Made - - - - *20th December 1991*
Laid before Parliament *23rd December 1991*
Coming into force - - *13th January 1992*

The Secretary of State, in exercise of the powers conferred on him by section 29(1) and (3) of the Ports Act 1991⁽¹⁾ and sections 64(3), 143(1) and 146(6) of, and paragraph 11 to Schedule 7A to, the Local Government Finance Act 1988⁽²⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Ports of London and Tilbury) Regulations 1991 and shall come into force on 13th January 1992.

Interpretation

2. In these Regulations “the 1991 Act” means the Ports Act 1991; and expressions used in these Regulations and in Part II of the 1991 Act shall have the same meaning in these regulations as in that Part.

Modifications of the Docks and Harbours (Rateable Values) Order 1989

3. In its application for determining the rateable value at any time falling within the transitional period⁽³⁾ of any hereditament to which section 29(2) of the 1991 Act applies, the Docks and Harbours (Rateable Values) Order 1989⁽⁴⁾ shall have effect with the following modifications—

(a) article 2 (interpretation) shall apply as if after the definition of “subsidiary” there were added the following definitions—

““the Port Authority” has the meaning given by section 21(1) of the Ports Act 1991;

(1) 1991 c. 52.

(2) 1988 c. 41; Schedule 7A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 40.

(3) See section 29(4) of the Ports Act 1991.

(4) S.I.1989/2473.

“the transfer date” means the date on which the transfer under section 22(8) of that Act takes effect;” and

- (b) article 4(1) shall apply as if, for sub-paragraph (b) there were substituted the following—
- “(b) for each day in the period beginning on 1st April 1991 and ending immediately before the transfer date, an amount equal to 9 per cent. of the adjusted income of the undertaking of the Port Authority for the accounting period of twelve months ending on 31st December 1990;
 - (c) for each day in the period beginning on the transfer date and ending immediately before 1st April 1992, an amount equal to 9 per cent. of that part of the adjusted income of the undertaking of the Port Authority for the accounting period of twelve months ending on 31st December 1990 which, if the undertakings of the Authority and Port of Tilbury London Limited (“the company”) as constituted immediately after the transfer had existed throughout those months, would have been the adjusted income of the undertakings of the Authority and the company respectively in relation to those months; and
 - (d) for each of the years beginning on 1st April 1992 and 1st April 1993, an amount equal to 9 per cent. of the amount ascertained in accordance with sub-paragraph (c) above as that which, if the undrtakings of the Authority and the company as constituted immediately after the transfer had existed throughout the relevant preceding calendar year, would have been the adjusted income of the undertakings of the Authority and the company respectively in relation to each of those calendar years.”.

Non-domestic rating: transitional relief

4. Where part of the hereditament owned or occupied by the Port Authority is transferred to and vests in Port of Tilbury London Limited (“the company”) in accordance with a scheme under section 22 of the 1991 Act, in the application of Schedule 7A to the Local Government Finance Act 1988 after the transfer any period during which the Authority owned or occupied that part of the hereditament before the transfer shall, for the purposes of paragraph 2(5) to (9) of that Schedule, be treated as a period during which the company owned or occupied it (as the case may be).

Amendment of the Non-Domestic Rating (Miscellaneous Provisions) (No.2) Regulations 1989

5. Regulation 5 (docks and harbour undertakings) of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989(5) is amended by the insertion—

- (a) at the beginning of paragraph (4) of the words
“Subject to paragraph (4A),”; and
- (b) after paragraph (4) of the following paragraph—

“(4A) On and after the date on which a scheme under section 22 of the Ports Act 1991 takes effect, paragraph (4) shall apply in relation to the heriditaments consisting of or including the undertaking of the Port of London Authority as if for the words after “relevant period” there were substituted the words “in the area of the Thurrock District Council.”.”

20th December 1991

Michael Heseltine
One of Her Majesty's Principal Secretaries of
State

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 Regulations)

These Regulations are associated with the transfer of property relating to the port of Tilbury from the Port of London Authority to Port of Tilbury London Limited, a company formed by the Authority under section 21 of the Ports Act 1991. The transfer is due to take place before 1st April 1992.

Regulation 3 modifies the Docks and Harbours (Rateable Values) Order 1989 in its application to the financial years beginning 1st April 1991, 1st April 1992 and 1st April 1993. It provides for the determination of rateable values for those years in relation to the hereditament consisting of the new company's port of Tilbury undertaking. It also provides for the determination of rateable values for those years in relation to the hereditament retained by the Port of London Authority.

Regulation 4 makes the arrangements made for the transition between the amount of rates payable in respect of certain non-domestic hereditaments under the General Rate Act 1967 (c. 9) and under the Local Government Finance Act 1988 apply to the transferred property.

Regulation 5 amends regulation 5 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989. The effect of is to secure that the hereditament consisting of the undertaking of the Port of London Authority, which is currently shown in the local non-domestic rating list maintained for Thurrock District Council, continues to be so shown notwithstanding any transfer scheme under section 22 of the Ports Act 1991.