
STATUTORY INSTRUMENTS

1992 No. 557

RATING AND VALUATION

The Non-Domestic Rating (Multiple Moorings) Regulations 1992

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before Parliament</i>		<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1992</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 64(3A) and (3B), 143(1) and (2) and 146(6) of 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 Non-Domestic Rating (Multiple Moorings) Regulations 1992 and shall come into force on 1st April 1992.

(2) In these Regulations, “the 1988 Act” means the Local Government Finance Act 1988.

Multiple moorings etc. treated as one hereditament

2. Where on any land there are two or more moorings which—

- (a) are owned(2)by the same person,
- (b) are not domestic property, and
- (c) are separately occupied, or available for separate occupation, by persons other than that person,

a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(1) 1988 c. 41. Subsections (3A) and (3B) of section 64 are inserted by the Local Government Finance Act 1992 (c. 14), Schedule 10, paragraph 2.
(2) See the definition in subsection (12) of section 64 of the Local Government Finance Act 1988. Subsection (12) is inserted by the Local Government Finance Act 1992, Schedule 10, paragraph 2.

Occupation of multiple moorings etc.

3. While such a determination as is mentioned in regulation 2 is in force—
- (a) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A(3) and 45 of the 1988 Act as being in occupation of all of the hereditament on that day; and
 - (b) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.

Information for owners

- 4.—(1) A valuation officer who—
- (a) makes such a determination as is mentioned in regulation 2; and
 - (b) compiles or alters a local non-domestic rating list so as to show as a single hereditament property which, but for the determination, would have been shown in the list as two or more hereditaments,

shall supply to the owner of the relevant hereditament the information referred to in paragraph (2).

- (2) The information is—
- (a) a copy of the information shown in the list in respect of the relevant hereditament; and
 - (b) if it is not apparent from the information provided under sub-paragraph (a), a statement of the number of moorings which are not domestic property(4) and which comprise or are included in the relevant hereditament; and
 - (c) a statement of the amount of the part of the rateable value of the relevant hereditament which, in the opinion of the valuation officer, is attributable to those moorings.

(3) Information required to be given by paragraph (1) shall be supplied within the period of 28 days beginning with the day on which the list was compiled or altered, as the case may be.

(4) Where it appears to a valuation officer that information supplied in accordance with paragraph (1) is no longer accurate but no alteration of the local non-domestic rating list is required, he shall supply to the owner of the relevant hereditament a statement of the matters referred to in sub-paragraphs (a) to (c) of paragraph (2) as soon as reasonably practicable.

- (5) In this regulation and regulation 5—
- (a) references to the owner of a hereditament are to the person treated, in accordance with regulation 3, as being in occupation of it; and
 - (b) references to the relevant hereditament are references to the single hereditament to which the determination under regulation 2 relates.

Information for persons other than owners

- 5.—(1) Where—
- (a) a valuation officer makes such a determination as is mentioned in regulation 2; and
 - (b) there is served on him by a person to whom paragraph (3) applies a notice requiring him to supply that person with a copy of any statement supplied to the owner of the relevant hereditament under regulation 4,

the valuation officer shall supply to that person a copy of the statement supplied or last supplied in accordance with paragraph (1) or (4) of that regulation (as the case may be).

(3) Section 44A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 22.

(4) See the definition in section 66(4) of the Local Government Finance Act 1988.

(2) The valuation officer shall comply with such a request as is mentioned in paragraph (1)(b) as soon as reasonably practicable after receipt of the notice.

(3) This paragraph applies to a person who, but for a determination under regulation 2, would on any day have been treated for the purposes of section 43 or 44A or 45 of the 1988 Act as being in occupation of any part of the relevant hereditament on that day.

9th March 1992

Michael Heseltine
Secretary of State for the Environment

9th March 1992

David Hunt
Secretary of State for Wales

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)

Provision is made by and under Part III of the Local Government Finance Act 1988 (“the 1988 Act”) for the compilation and alteration of local non-domestic rating lists for purposes of non-domestic rating under that Part. These Regulations allow special provision to be made, in compiling and altering such lists, for moorings and certain other land.

Regulations 2 and 3 provide that, if a valuation officer so decides, two or more moorings which are not domestic property as defined for the purposes of Part III of the 1988 Act and which are, or may be, occupied by persons other than the owner (and accordingly, would otherwise fall to be shown in a local non-domestic rating list as separate hereditaments), may be treated (together with adjacent moorings and other land owned and occupied by the same person) as a single hereditament in the occupation of the owner. While such a decision is in force the owner of the single hereditament is subject to a non-domestic rate in respect of it.

Regulation 4 requires a valuation officer who has so decided to supply the owner of the single hereditament with a copy of the information shown in the list and certain other information. Regulation 5 requires a valuation officer, if so requested, to supply that information to any person who, but for the valuation officer’s decision, would have been the rateable occupier of any part of the single hereditament.