
STATUTORY INSTRUMENTS

1995 No. 549

RATING AND VALUATION

The Non-Domestic Rating (Unoccupied Property) (Amendment) Regulations 1995

<i>Made</i>	- - - -	<i>2nd March 1995</i>
<i>Laid before Parliament</i>		<i>9th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</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 45(1)(d) and (9) of the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Amendment) Regulations 1995 and shall come into force on 1st April 1995.

Property liable for unoccupied rates

2. Regulation 2(2)(g) of the Non-Domestic Rating (Unoccupied Property) Regulations 1989(2) shall have effect in respect of a hereditament shown in a non-domestic rating list compiled on or after 1st April 1995 as if for “£1,000” there were substituted “£1,500”.

Signed by authority of the Secretary of State for the Environment

2nd March 1995

David Curry
Minister of State,
Department of the Environment

(1) 1988 c. 41. Section 45(1)(d) was amended and section 45(9) was inserted by sub-paragraphs (2) and (3) respectively of paragraph 23 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). See section 146(6) of the 1988 Act for the definition of “prescribed”.
(2) S.I.1989/2261.

Status: This is the original version (as it was originally made).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

Signed by authority of the Secretary of State for Wales

2nd March 1995

Gwilym Jones
Parliamentary Under Secretary of State, Welsh
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 45 of the Local Government Finance Act 1988 non-domestic rates are payable on an unoccupied hereditament if it fulfils the conditions set out in section 45(1). Those conditions include a condition that the hereditament falls within a class prescribed by the Secretary of State by regulations.

The Non-Domestic Rating (Unoccupied Property) Regulations 1989 prescribe a class of unoccupied hereditaments on which rates are payable consisting of all unoccupied hereditaments to which none of the conditions in regulation 2(2) applies.

Regulation 2(2)(g) exempts from non-domestic rates a hereditament shown in a non-domestic rating list compiled on 1st April 1990 the rateable value of which is less than 1,000. These Regulations increase that figure to 1,500 for the purposes of a hereditament shown in a list compiled on or after 1st April 1995.