

These Regulations have been made in consequence of a defect in S.I. 1994/3279 and are being issued free of charge to all known recipients of that statutory instrument.

STATUTORY INSTRUMENTS

1995 No. 961

RATING AND VALUATION

The Non-Domestic Rating (Chargeable Amounts) (Amendment) Regulations 1995

Made - - - - 30th March 1995

Coming into force - - 31st March 1995

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 58 and 143(1) of the Local Government Finance Act 1988(1) and of all other powers enabling them in that behalf, hereby make the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Amendment) Regulations 1995 and shall come into force on the day after the day on which they are made.

(2) In these Regulations “the 1994 Regulations” means the Non-Domestic Rating (Chargeable Amounts) Regulations 1994(2).

Amendment of the 1994 Regulations

2.—(1) The 1994 Regulations are amended in accordance with the following paragraphs.

(2) In regulation 1(2), for the definition of “recalculation factor” substitute—

““recalculation factor”, as respects a class of hereditaments and a year, means the factor in the rateable value order for recalculating the rateable value in respect of that class for that year;

“1994 recalculation factor”, as respects a class of hereditaments, means the factor in the rateable value order which applied for that class for the financial year beginning on 1st April 1994 for recalculating the rateable value in respect of that class for that year;

(1) 1988 c. 41.
(2) S.I. 1994/3279.

“1995 recalculation factor”, as respects a class of hereditaments, means the factor which would have applied in respect of the class of hereditaments for recalculating the rateable value in respect of that class for the relevant year beginning on 1st April 1995 if the rateable value order which applied for that class for the financial year beginning on 1st April 1994 were in force on 1st April 1995, and the provisions in that order as to annual recalculation had extended to the relevant year beginning in 1995;”.

(3) In regulation 30(1), for the formula, substitute—

$$“(A - (RF - rf)) \times B”$$

(4) In regulation 30(2) for “recalculation factor” substitute “1995 recalculation factor” and at the end insert—

“rf is the 1994 recalculation factor for the class of hereditaments (subject to the provisions of paragraph (3))”.

(5) For regulation 30(3) substitute—

“(3) In a case where paragraph (4) applies, the 1994 recalculation factor and 1995 recalculation factor for each class of hereditaments shall be taken to be the factor which would have applied in respect of the class of hereditaments for recalculating the rateable value in respect of that class for the year beginning on 1st April in the year in question if the rateable value order which applied for the class of hereditaments mentioned in paragraph (4) (a) applied to the class in question and the provisions in that order as to annual recalculation had extended to the year in question.”.

(6) In regulation 34(5)(c), for the formula, substitute—

$$“(A - (RF - rf))”$$

(7) In paragraphs 4(1) and 8(1) of Schedule 3, for the formula, substitute in each case—

$$“(A - (RF - rf) + SJ) \times B”$$

(8) In paragraph 4(2) of Schedule 3 for “recalculation factor” substitute “1995 recalculation factor” and, at the end, insert—

“(e) rf is the 1994 recalculation factor for the former class.”.

(9) In paragraph 5(1) of Schedule 3, for the formula

$$“\frac{(BL \times AF) \times (A - RF)}{C}”$$

substitute

$$“\frac{(BL \times AF) \times (A - (RF - rf))}{C(A - (RF - rf) + SJ)}”$$

(10) In paragraphs 5(2) and 9(2) of Schedule 3, after “RF”, insert in each case “, rf”.

(11) In paragraph 8(2) of Schedule 3 for “recalculation factor” substitute “1995 recalculation factor” and at the end insert—

“rf is the 1994 recalculation factor for the former class.”.

(12) In paragraph 9(1) of Schedule 3, for the formula

$$“\frac{(BL \times AF) \times J}{C(A - RF + SJ)}”$$

substitute

$$“\frac{(BL \times AF) \times J}{C(A - (RF - rf) + SJ)}”$$

(13) In paragraph 4 of Schedule 4, after “RF” insert “and rf”.

Signed by authority of the Secretary of State for the Environment

30th March 1995

David Curry
Minister of State,
Department of the Environment

Signed by authority of the Secretary of State for Wales

30th March 1995

Gwilym Jones
Parliamentary Under Secretary of State, Welsh
Office

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 make amendments to the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 (“the principal Regulations”) which make provision for a five year period beginning on 1st April 1995 in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 (“the 1988 Act”) as to the chargeable amount for which a ratepayer is liable in certain circumstances.

The amendments relate to Part V of and Schedule 3 to the principal Regulations which concern hereditaments the rateable values for which are shown in the central list (as to which see section 52 of the 1988 Act). The amendments relate to the recalculation factor, defined in regulation 1(2) of the principal Regulations. The value shown in the list for such hereditaments for 1st April 1995 should have been reduced for the purposes of the principal Regulations to reflect any changes to the class of hereditaments between 1st April 1994 and 1st April 1995. These Regulations provide for that reduction to be made.