

These Regulations have been made in consequence of a defect in S.I. 1996/3214 and are being issued free of charge to all known recipients of those Regulations.

STATUTORY INSTRUMENTS

1997 No. 960

RATING AND VALUATION

The Non-Domestic Rating (Chargeable Amounts for Small Hereditaments) Amendment Regulations 1997

Made - - - - 17th March 1997

Coming into force - - 18th March 1997

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), hereby make the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts for Small Hereditaments) Amendment Regulations 1997 and come into force on the day after the day on which they are made.

Amendment of the 1994 Regulations

2.—(1) The Non-Domestic Rating (Chargeable Amounts) Regulations 1994(2) are amended in accordance with the following paragraphs.

(2) At the end of regulation 38 add—

“and as if for subsections (3) and (4) of section 46 there were substituted—

“(3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year beginning in 1996.

(4) Where the hereditament is situated in the area of a special authority, B is the authority’s non-domestic rating multiplier for the financial year beginning in 1997 less the small hereditament factor.”

(3) At the end of regulation 39, add—

(1) 1988 c. 41; section 58 was amended by section 2 of the Non-Domestic Rating Act 1994 (c. 3).

(2) S.I. 1994/3279; relevant amendments were made by S.I. 1996/3214.

Status: This is the original version (as it was originally made).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

“and as if for subsection (3) and (4) of section 46 there were substituted—

“(3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year less the small hereditament factor.

(4) Where the hereditament is situated in the area of a special authority, B is the authority’s non-domestic rating multiplier for the financial year less the small hereditament factor.”.”

Signed by authority of the Secretary of State for the Environment

17th March 1997

David Curry
Minister of State,
Department of the Environment

Signed by authority of the Secretary of State for Wales

17th March 1997

Gwilym Jones
Parliamentary Under Secretary of State Welsh
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

The Non-Domestic Rating (Chargeable Amounts for Small Hereditaments) Regulations 1996 (“the 1996 Regulations”) specify a category of small hereditaments for which the chargeable amount is ascertained by reference to the 1994 Regulations.

These Regulations provide that the chargeable amounts in respect of unoccupied hereditaments falling within the description of small hereditaments specified by the 1996 Regulations are also ascertained by reference to the 1994 Regulations.