

## SCHEDULES

### SCHEDULE 10

#### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

##### PART I

##### NON-DOMESTIC RATING

###### *Multiple moorings*

- 2 (1) In section 64 of the 1988 Act (hereditaments), after subsection (3) there shall be inserted the following subsections—

“(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—

- (a) are owned 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.

(3B) Regulations under subsection (3A) above may provide that—

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
- (b) while such a determination is in force—
  - (i) 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 and 45 above as being in occupation of all of the hereditament on that day; and
  - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.”

- (2) After subsection (11) of that section there shall be inserted the following subsection—

“(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring

*Status: This is the original version (as it was originally enacted).*

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is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.”