



Non-Domestic Rating Act 1992

1992 CHAPTER 46

Non-domestic rating: transitional charging

2 Increasing non-domestic rates.

- (1) In Schedule 7A to the 1988 Act, paragraph 5 (the appropriate fraction) shall have effect as if after sub-paragraph (2) there were inserted the following sub-paragraph—

“(2A) X shall be found in accordance with sub-paragraphs (3) and (4) below, except that X is 100 for the financial year beginning in 1992.”

- (2) Regulation 2 of the ^{M1}Non-Domestic Rating (Transitional Period) (Amendment and Further Provision) Regulations 1990 (small composite hereditaments) shall have effect as if in paragraph (3) for the words “X is 110” there were substituted the words “X is—

- (a) 100 if the day falls within the financial year beginning in 1992 [^{F1}or that beginning in 1993], and
- (b) 110 if the day falls within any other financial year”.

- (3) The formula in each of the following, namely—

- (a) article 9 of the ^{M2}British Gas plc (Rateable Values) Order 1989;
- (b) article 9(3) of the ^{M3}Electricity Supply Industry (Rateable Values) Order 1989;
- (c) article 12(3) of the ^{M4}Railways (Rateable Values) Order 1989; and
- (d) article 9(3) of the ^{M5}Water Undertakers (Rateable Values) Order 1989,

shall have effect in relation to the financial year beginning in 1992 as if for the figure “1.2” there were substituted the figure “1”.

Textual Amendments

F1 Words in s. 2(2)(a) inserted (6.7.1993) by 1993 c. 17, s. 1(4) (with s. 5(1)(2)); S.I. 1993/1512, art.2

Modifications etc. (not altering text)

C1 S. 2(2)(a) amended (24.2.1994) by 1994 c. 3, s. 1(3)

Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 1992, Section 2. (See end of Document for details)

Commencement Information

I1 S. 2 wholly in force at 16.7.1992 see s. 10(2) and S.I. 1992/1642, **art. 2**

Marginal Citations

M1 S.I. 1990/2329.

M2 S.I. 1989/2471.

M3 S.I. 1989/2475.

M4 S.I. 1989/2477.

M5 S.I. 1989/2479.

Changes to legislation:

There are currently no known outstanding effects for the Non-Domestic Rating Act 1992, Section 2.