



# Non-Domestic Rating Act 1994

## 1994 CHAPTER 3

An Act to make further provision with respect to non-domestic rating for the financial year beginning in 1994 and subsequent financial years; and for connected purposes. [24th February 1994]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Commencement Information

**II** Act wholly in force at Royal Assent

### **1 Limit on increase in non-domestic rates for 1994 financial year.**

- (1) The provisions of subsections (2) and (3) below have effect for setting, for the financial year beginning in 1994, the value of X in the formula in sub-paragraph (2) of paragraph 5 of Schedule 7A to the 1988 Act, being a formula relevant to the determination of the non-domestic rates for certain hereditaments.
- (2) In sub-paragraph (2A) of that paragraph, for the words from “except that” to the end there shall be substituted the words “except that for the financial years beginning in 1992 and 1993 X is 100 and for the financial year beginning in 1994 X is—
  - (a) 110 if the hereditament falls within sub-paragraph (3) below, and
  - (b) 107.5 if the hereditament falls within sub-paragraph (4) below.”
- (3) In subsection (2) of section 2 of the 1992 Act (amendment of the <sup>M1</sup>Non-Domestic Rating (Transitional Period) (Amendment and Further Provision) Regulations 1990), in paragraph (a), for the words “the financial year beginning in 1992 or that beginning in 1993” there shall be substituted the words “any of the financial years beginning in 1992, 1993 and 1994”.

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*Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 1994. (See end of Document for details)*

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- (4) For the purpose of making similar provision in relation to certain hereditaments shown in a central non-domestic rating list, the formula in each of the following, namely—
- (a) article 9 of the <sup>M2</sup>British Gas plc (Rateable Values) Order 1989,
  - (b) article 9(3) of the <sup>M3</sup>Electricity Supply Industry (Rateable Values) Order 1989,
  - (c) article 12(3) of the <sup>M4</sup>Railways (Rateable Values) Order 1989, and
  - (d) article 9(3) of the <sup>M5</sup>Water Undertakers (Rateable Values) Order 1989,
- shall have effect in relation to the financial year beginning in 1994 as if for the figure “1.2” there were substituted the figure “1.1”.
- (5) In this Act—
- “the 1988 Act” means the <sup>M6</sup>Local Government Finance Act 1988;
  - “the 1992 Act” means the <sup>M7</sup>Non-Domestic Rating Act 1992;
  - “financial year” has the same meaning as in the 1988 Act.

#### **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.](#)
- M6** [1988 c. 41.](#)
- M7** [1992 c. 46.](#)

## **2 Amendments of power to make special provision for 1995 onwards.**

- (1) After subsection (7) of section 58 of the 1988 Act (special provision for 1995 onwards) there shall be inserted the following subsection—
- “(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.”
- (2) In subsection (8) of that section for the words “relevant period” there shall be substituted the words “relevant financial year” and for the words “the period” there shall be substituted the words “the year”.
- (3) In subsection (9) of that section, for the words “is the same as” there shall be substituted the words “does not exceed that which”.

## **3 Non-domestic rating: transitional pooling.**

- (1) Subject to subsections (2) and (3) below, the modifications of Schedule 8 to the 1988 Act (non-domestic rating: pooling) made by sections 4 and 5(1) of the 1992 Act (“the 1992 modifications”) shall also have effect in relation to the financial year beginning in 1995 and subsequent financial years.

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- (2) In relation to the financial year beginning in 1995, the 1992 modifications shall have effect as if for paragraph (a) of paragraph 9(3A) of Schedule 8 to the 1988 Act (as set out in section 4(1) of the 1992 Act) there were substituted the following paragraph—
- “(a) estimate the amount by which, if the Non-Domestic Rating Act 1994 had not been enacted, the amount calculated under sub-paragraph (3) above would have been greater than it is;”.
- (3) In relation to the financial year beginning in 1996 and subsequent financial years, the 1992 modifications shall have effect as if—
- (a) in paragraph 9(3A) of Schedule 8 to the 1988 Act (as set out in section 4(1) of the 1992 Act), for the words “shall also” there were substituted the words “may also” and for paragraph (a) there were substituted the following paragraph—
- “(a) estimate the amount by which, if regulations under section 58 above had not been made, the amount calculated under sub-paragraph (3) above would have been greater than it is;”;
- (b) in paragraph (d) of paragraph 2(1) of that Schedule (as set out in section 5(1) of the 1992 Act) for the words “the amount added” there were substituted the words “any amount added”.

#### **4 Financial provisions.**

There shall be paid out of money provided by Parliament any increase attributable to this Act in the sums payable out of money so provided under the 1988 Act.

#### **5 Short title and extent.**

- (1) This Act may be cited as the Non-Domestic Rating Act 1994.
- (2) This Act extends to England and Wales only.

**Changes to legislation:**

There are currently no known outstanding effects for the Non-Domestic Rating Act 1994.