



# Non-Domestic Rating Act 1994

## 1994 CHAPTER 3

### **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.
- (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”.

**Changes to legislation:**

There are currently no known outstanding effects for the Non-Domestic Rating Act 1994, Section 3.