
STATUTORY INSTRUMENTS

1985 No. 258

RATING AND VALUATION

The Rating (Exemption of Unoccupied Industrial and Storage Hereditaments) Regulations 1985

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| <i>Made - - - -</i> | <i>25th February 1985</i> |
| <i>Laid before Parliament</i> | <i>7th March 1985</i> |
| <i>Coming into Operation</i> | <i>1st April 1985</i> |

The Secretary of State for the Environment, in exercise of the powers conferred by paragraph 3 of Schedule 1 to the General Rate Act 1967 (a), and now vested in him (b), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

Title and commencement

1. These regulations may be cited as the Rating (Exemption of Unoccupied Industrial and Storage Hereditaments) Regulations 1985, and shall come into operation on 1st April 1985.

Exemptions from rates on unoccupied property

2.—(1) Subject to paragraph (2) below, rates shall not be payable under paragraph 1 of Schedule 1 to the General Rate Act 1967 (rating of unoccupied property) in respect of any hereditament where all buildings comprised in the hereditament are—

- (a) constructed or adapted for use in the course of a trade or business; and
- (b) constructed or adapted for use for one or more of the following purposes, or one or more such purposes and one or more purposes ancillary thereto—
 - (i) the manufacture, repair or adaptation of goods or materials, or the subjection of goods or materials to any process; or
 - (ii) storage (including the storage or handling of goods in the course of their distribution); or
 - (iii) the working or processing of minerals.

(2) Paragraph (1) shall not apply where any building or any part of any building comprised in the hereditament is constructed or adapted for the purpose of the retail provision of—

- (a) goods; or
 - (b) services, other than storage or distribution services;
- on or from the hereditament.

Revocation

3. The Rating (Exemption of Unoccupied Industrial Hereditaments) Regulations 1984 (c) are hereby revoked.

(a) 1967 c.9.

(b) S.I. 1970/1681.

(c) S.I. 1984/221.

Patrick Jenkin,
Secretary of State for the Environment.

25th February 1985.

EXPLANATORY NOTE

(This note is not part of the regulations.)

Under section 17 of the General Rate Act 1967, rating authorities may resolve to bring Schedule 1 to the Act, which provides for the rating of unoccupied property, into operation in their areas.

These regulations exempt from rates hereditaments comprising unoccupied premises which are constructed or adapted for industrial use, or storage, in the course of a trade or business. The exemption does not extend to hereditaments comprising premises constructed or adapted for any retail use other than the retail provision of storage or distribution services.

The Rating (Exemption of Unoccupied Industrial Hereditaments) Regulations 1984 are revoked.

These regulations apply in England and Wales.

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