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STATUTORY INSTRUMENTS

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**1990 No. 1904**

**The Non-Domestic Rating (Payment  
of Interest) Regulations 1990**

**Entitlement to interest**

3.—(1) Where, in consequence of the alteration of a rating list compiled under Part III of the Act, a person is entitled to a repayment, the charging authority or, as the case may be, the Secretary of State shall, subject to paragraph (2), pay or credit (according to whether the repayment is to be repaid or credited) an additional amount by way of interest on the repayment in accordance with this regulation.

(2) Where a judgment or order described below was made in respect of the rates payable for the year which was, or included, the relevant period in relation to an overpayment, paragraph (1) does not apply in relation to such part of any repayment as is referable to that overpayment.

The judgments and orders referred to above are—

- (a) where the relevant hereditament is included in a central list, a judgment or order against the person in proceedings under regulation 10(1) of the Central Lists Regulations;
- (b) in any other case, a judgment or order as respects the hereditament under regulation 20(1) of the Local Lists Regulations or a liability order against the person as respects the hereditament under regulation 12 of those Regulations.

(3) In a case to which regulation 24 of the Local Lists Regulations applies (whether by virtue of regulation 11 of the Central Lists Regulations or otherwise), “person” in paragraph (2) above refers only to the deceased.

(4) In the case of an alteration made in consequence of an order of a tribunal or the Lands Tribunal, nothing in paragraph (1) shall require the charging authority or the Secretary of State to pay an amount by way of interest before the period of 35 days beginning on the date of the making of that order has elapsed.

(5) In a case to which regulation 6 applies, the amount of any entitlement under this regulation shall be paid as soon as practicable after the application or appeal referred to in that regulation has been finally determined or treated as finally determined; and for this purpose an application or appeal shall be treated as finally determined—

- (a) in the case of an application, when the time within which an appeal may be brought against any further decision of the tribunal in consequence of the application has elapsed without such appeal having been made;
- (b) in the case of an appeal, when the time within which an appeal may be brought against the decision of the Lands Tribunal has elapsed without such appeal having been made.

(6) The additional amount referred to in paragraph (1) is—

- (a) in a case to which regulation 6 applies, the amount determined in accordance with that regulation; or
- (b) in any other case, the amount determined in accordance with regulation 5.