

**1990 No. 2329**

**RATING AND VALUATION**

**The Non-Domestic Rating (Transitional Period)  
(Amendment and Further Provision) Regulations 1990**

<i>Made - - - -</i>	<i>23rd November 1990</i>
<i>Laid before Parliament</i>	<i>23rd November 1990</i>
<i>Coming into force</i>	
<i>For the purposes of regulation 2</i>	<i>1st April 1991</i>
<i>For the purposes of regulation 3</i>	<i>24th November 1990</i>
<i>For all other purposes</i>	<i>14th December 1990</i>

The Secretary of State for the Environment as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 143(1) of, and paragraphs 11 and 12 of Schedule 7A to, the Local Government Finance Act 1988(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Transitional Period) (Amendment and Further Provision) Regulations, and shall come into force—

- (a) for the purposes of regulation 2 on 1st April 1991;
- (b) for the purposes of regulation 3 on the day after the day on which the Regulations are laid before Parliament, and
- (c) for all other purposes on 14th December 1990.

(2) In these Regulations—

- (a) references to Schedule 7A are to Schedule 7A to the 1988 Act, and
- (b) expressions used which are also used in the Non-Domestic Rating (Transitional Period) Regulations 1990(b) (“the principal Regulations”) have the same meanings as in those Regulations.

**Small composite hereditaments**

2.—(1) This regulation applies to a defined hereditament which—

- (a) was shown, or which falls to be treated as having been shown, in an old list for 31st March 1990, and
- (b) is for 1st April 1990 shown in a non-domestic rating list as a composite hereditament, and as having a rateable value—

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(a) 1988 c.41. Schedule 7A is inserted by paragraph 40 of Schedule 5 to the Local Government and Housing Act 1989 (c.42). (b) S.I. 1990/608.

- (i) no less than the relevant minimum amount, and
- (ii) no greater than the relevant maximum amount.

(2) For the purposes of this regulation the relevant minimum amount is £500, and the relevant maximum amount is—

- (i) £14,999 (where the hereditament is situated in Greater London),
- (ii) £9,999 (where it is situated elsewhere).

(3) For the purposes of the application of paragraph 5 of Schedule 7A, as regards a transitional day, to a hereditament to which this regulation applies, where the rateable value of that hereditament for that day is no less than the relevant minimum amount and no greater than the relevant maximum amount, X is 110.

#### **Charity Christmas shops**

3.—(1) In relation to a relevant hereditament, where, in the transitional period and before a transitional day—

- (a) the hereditament was occupied for the purposes of a charity and used wholly or mainly for the sale of Christmas goods; and
- (b) it was not so used other than in October, November or December,

paragraph 2(6)(b) and (7)(d) of Schedule 7A shall apply, in relation to a person who would have been a qualifying person as regards that transitional day if the hereditament had not been occupied, as if he were a qualifying person as regards each day on which the hereditament was so occupied and used.

(2) A hereditament is a relevant hereditament if it would be treated, as regards a day, as a defined hereditament for the purposes of paragraph 2(5) of Schedule 7A by virtue of paragraph 2(9)(b) of that Schedule but for its being occupied as mentioned in paragraph (1) above.

(3) Nothing in section 64(10) of the 1988 Act shall be construed as preventing the sale of goods not donated to a charity being treated for the purposes of this regulation as among the purposes of that charity.

#### **Transfers of education hereditaments in London**

4.—(1) This regulation applies where a hereditament vested in the London Residuary Body is transferred to a body mentioned or described in the Table (a “transferee”) under section 187 of the Education Reform Act 1988(a).

#### **TABLE**

The Beaufoy Institute  
 The City of London Polytechnic  
 The City Literary Institute  
 Cordwainers' College Association  
 The Geffrye Museum Trust  
 The Horniman Public Museum and Public Park Trust  
 Morley College  
 The Polytechnic of Central London  
 Thames Polytechnic  
 The trustees of a voluntary school

(2) Where paragraph (1) above applies, in the application of Schedule 7A after the transfer, any period during which the London Residuary Body occupied all or part of the hereditament or owned it shall, for the purposes of paragraph 2(5) to (9) of that Schedule, be treated as a period during which the transferee occupied all or part of it or owned it (as the case may be).

(3) In this regulation “voluntary school” has the same meaning as in the Education Act 1944(b).

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(a) 1988 c.40. (b) 1944 c.31.

## Transfers of health service hereditaments

### 5.—(1) Where—

- (a) a hereditament which is vested in a relevant authority vests in another relevant authority (a “transferee”) by reason of the exercise of any power of the Secretary of State under section 92 of the 1977 Act or section 11 of the 1990 Act,
- (b) a hereditament owned by the Secretary of State vests in an NHS trust (a “transferee”), or
- (c) on or after cessation of occupation by a relevant authority of a hereditament owned by the Secretary of State, the next occupier (the “new occupier”) is another relevant authority,

in the application of Schedule 7A after the transfer or cessation of occupation, any period during which a relevant authority occupied, or the Secretary of State owned, all or part of the hereditament shall, for the purposes of paragraph 2(5) to (9) of that Schedule, be treated as a period during which the transferee or the new occupier occupied all or part of it or owned it (as the case may be).

### (2) In this regulation—

“the 1977 Act” means the National Health Service Act 1977(a);

“the 1990 Act” means the National Health Service and Community Care Act 1990(b);

“health authority” has the meaning assigned by section 128 of the 1977 Act;

“NHS trust” means a National Health Service Trust within the meaning of section 5 of the 1990 Act;

“relevant authority” means a health authority, an NHS trust, trustees for an NHS trust and special trustees, and

“special trustees” has the same meaning as in the 1977 Act.

## Certificates

6.—(1) Regulation 18 of the principal Regulations shall be amended in accordance with this regulation.

### (2) After paragraph (1) there shall be inserted—

“(1A) Where, whether by reason of a decision of a valuation and community charge tribunal or otherwise, the appropriate valuation officer or the central valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, he shall certify the value or, as the case may be, the portion, which in his opinion should be substituted for that originally certified.

(1B) A certification under paragraph (1A) above shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification; save that any appeal against that previous certification under regulation 30 of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990 shall be deemed to have been withdrawn.”(c).

### (3) Paragraph (2) shall be amended by the substitution for sub-paragraph (b) of—

“(b) the ratepayer concerned.”.

### (4) After paragraph (2) there shall be inserted—

“(2A) The copy of the certification sent to the ratepayer in pursuance of paragraph (2) above shall be accompanied by a statement of the effect, in relation to the certification, of—

(a) Part V of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990; and

(b) where it is a certification under paragraph (1A) above, paragraph (1B) above, and may be sent to the ratepayer’s last known address, or to the address of the hereditament in question.”.

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(a) 1977 c.49. (b) 1990 c.19. (c) S.I. 1990/582, amended by S.I. 1990/769, /1822 and /2025.

23rd November 1990

*Chris Patten*  
Secretary of State for  
the Environment

Signed by authority of the Secretary of State for Wales

22nd November 1990

*Ian Grist*  
Parliamentary Under Secretary of State,  
Welsh Office

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision, further to that made in the Non-Domestic Rating (Transitional Period) Regulations 1990 ("the principal Regulations"), in respect of the transition between the amounts of rates payable in respect of certain non-domestic property under the General Rate Act 1967 (c. 9), and under the Local Government Finance Act 1988.

Regulation 2 adjusts, in relation to composite hereditaments with rateable values above £499 but below £15,000 in Greater London and £10,000 elsewhere, the steps by which rate bills are to increase. With effect from 1st April 1991, they will increase by stages of 10 rather than 15 per cent (adjusted, as before, by references to changes in the retail prices index).

Regulation 3 prevents owners of premises from losing the benefit of transitional arrangements by reason of the premises' temporary use for the sale of Christmas goods for charities.

Regulation 4 supplements regulation 11 of the principal Regulations. It secures that transfer of certain property formerly owned by the Inner London Education Authority to educational institutions does not affect the operation of the transitional arrangements in respect of that property.

Regulation 5 secures that transfers between bodies discharging health service functions attract the transitional arrangements.

Regulation 6 provides for substitution of new certifications by valuation officers where a previous certification is found to be inaccurate. It also requires a valuation officer certifying a value to send a copy of any certification to the appropriate ratepayer.

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