#### STATUTORY INSTRUMENTS

## 1992 No. 698

# **RATING AND VALUATION**

# The Valuation for Rating (Former Enterprise Zones) (Amendment) Regulations 1992

Made - - - - 11th March 1992
Laid before Parliament 12th March 1992
Coming into force - 2nd April 1992

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 146(6) of and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

## Citation and commencement

1. These Regulations may be cited as the Valuation for Rating (Former Enterprise Zones) (Amendment) Regulations 1992 and shall come into force on 2nd April 1992.

## Valuation for rating of former enterprise zones

- **2.** Regulation 1 of the Valuation for Rating (Former Enterprise Zones) Regulations 1991(**2**) is amended by the insertion after paragraph (2) of the following paragraph—
  - "3 To the extent that it would not otherwise fall to be so treated, a hereditament or part of a hereditament which is constructed as an upper storey or storeys to a building or part of a building and which is wholly located directly above land which has ceased to form part of an enterprise zone shall be treated—
    - (a) for the purposes of paragraph (2)(c) and (d), as ceasing to form part of a zone; and
    - (b) for the purposes of regulation 2, as having been situated within such a zone.".

<sup>(1) 1988</sup> c. 41. Paragraph 2(8) of Schedule 6 is amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 38(8).

<sup>(2)</sup> S.I.1991/278.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

10th March 1992

Michael Heseltine Secretary of State for the Environment

11th March 1992

David Hunt Secretary of State for Wales Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

Regulation 2 of these Regulations amends the Non-Domestic Rating (Former Enterprise Zones) Regulations 1991 ("the principal Regulations"). The effect of the amendment is that for the purposes of the principal Regulations a hereditament or part of a hereditament is treated as

- (a) ceasing to form part of an enterprise zone and
- (b) having been situated in such a zone, where it or the part in question is built above land in respect of which both (a) and (b) are satisfied.