2000 No. 520 RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Unoccupied Property) (England) (Amendment) Regulations 2000

Made--28th February 2000Laid before Parliament6th March 2000Coming into force1st April 2000

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by sections 45(1)(d) and (9) of the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation, commencement and extent

1. These Regulations, which extend to England only, may be cited as the Non-Domestic Rating (Unoccupied Property) (England) (Amendment) Regulations 2000 and shall come into force on 1st April 2000.

Property liable for unoccupied rates

2. Regulation 2(2)(g) of the Non-Domestic Rating (Unoccupied Property) Regulations 1989(b) shall have effect in respect of a hereditament shown in a non-domestic rating list compiled on or after 1st April 2000 as if for "£1,500" there were substituted "£1,900".

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,

28th February 2000

Department of the Environment, Transport and the Regions

⁽a) 1988 c.41. Section 45(1)(d) was amended and section 45(9) was inserted by sub-paragraphs (2) and (3) respectively of paragraph 23 of Schedule 5 to the Local Government and Housing Act 1989 (c.42). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the 1988 Act in Schedule 1.

⁽b) S.I. 1989/2261; the relevant amending instrument is S.I. 1995/549.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 45 of the Local Government Finance Act 1988 non-domestic rates are payable on an unoccupied hereditament if it fulfils the conditions set out in section 45(1). Those conditions include a condition that the hereditament falls within a class prescribed by the Secretary of State by regulations.

The Non-Domestic Rating (Unoccupied Property) Regulations 1989 prescribe a class of unoccupied hereditaments on which rates are payable consisting of all unoccupied hereditaments to which none of the conditions in regulation 2(2) applies.

Regulation 2(2)(g) exempts from non-domestic rates a hereditament shown in a non-domestic rating list the rateable value of which is less than a specified amount, currently £1,500 for a list compiled on 1st April 1995. These Regulations further increase that figure to £1,900 for the purposes of a hereditament shown in a list compiled on or after 1st April 2000.

The Regulations extend to England only.