
STATUTORY INSTRUMENTS

2000 No. 951

The Docks and Harbours (Rateable Values) (England) Order 2000

Rateable values

4.—(1) Paragraphs 2 to 2C of Schedule 6 to the 1988 Act⁽¹⁾ shall not apply to any hereditament to which this Order applies; and the rateable value of any such hereditament shall be determined in accordance with this article.

(2) Subject to paragraphs (4) and (5), the rateable value of any hereditament to which this order applies for the year beginning on 1st April 2000 shall be an amount equal to 27.5 per cent of the relevant balance of the undertaking for—

- (a) an accounting period of twelve months ending during the year ending with 31st March 1998, or, if there is none,
- (b) if there is an accounting period of any other length which ends in that year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none,
- (c) the twelve months ending with 31st March 1998.

(3) Subject to paragraphs (4) to (6), for any subsequent year for which the relevant list has effect the rateable value of any hereditament to which this order applies shall be an amount equal to 27.5 per cent of the adjusted balance of the undertaking for—

- (a) an accounting period of twelve months ending during the relevant preceding year, or, if there is none,
- (b) if there is an accounting period of any other length which ends in the relevant preceding year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none,
- (c) the relevant preceding year.

(4) Where in relation to a year and an undertaking the amount equal to 27.5 per cent of X is greater than 13 per cent of Z, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that year shall be equal to 13 per cent of Z.

(5) Where in relation to a year and an undertaking the amount equal to 27.5 per cent of X is less than 5 per cent of Z, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that year shall be equal to 5 per cent of Z.

(6) Where in relation to a year beginning on or after 1st April 2001 and an undertaking the rateable value determined under paragraph (3), or, as the case may be, paragraph (4) or (5), would differ from the rateable value for the relevant preceding year by no more than 20 per cent of that rateable value, the paragraph in question shall not apply, and the rateable value for that year shall be the same as the rateable value for the relevant preceding year.

(7) For the purposes of paragraphs (4) and (5)—

(1) Paragraph 2 is amended by, and paragraph 2A and 2B inserted by, paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). Paragraph 2C is inserted by section 2 of the Local Government and Rating Act 1997 (c. 29).

- (a) X for the year beginning on 1st April 2000 is the relevant balance and for subsequent years is the adjusted balance;
 - (b) Z for the year beginning on 1st April 2000 is the relevant income and for subsequent years is the adjusted income;
 - (c) X and Z shall be computed for the year beginning on 1st April 2000 for the period described in paragraph (2)(a) or, if there is no such period, for the period described in paragraph (2)(b) or, if there is no such period, for the period described in paragraph (2)(c);
 - (d) X and Z shall be computed for subsequent years for the period described in paragraph (3)(a) or, if there is no such period, for the period described in paragraph (3)(b) or, if there is no such period, for the period described in paragraph (3)(c).
- (8) Where (apart from this paragraph) any rateable value determined under this article would include a fraction of a pound—
- (a) if the fraction would exceed 50p it shall be made up to one pound, and
 - (b) if the fraction would be 50p or less it shall be ignored.