

2004 No.3146

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Unoccupied Property) (England)
(Amendment) Regulations 2004**

| | |
|-------------------------------|---------------------------|
| <i>Made</i> - - - - | <i>29th November 2004</i> |
| <i>Laid before Parliament</i> | <i>8th December 2004</i> |
| <i>Coming into force</i> - - | <i>1st April 2005</i> |

The First Secretary of State, in exercise of the powers conferred by sections 45(1)(d) and (9) of the Local Government Finance Act 1988(a), hereby makes the following Regulations:

Citation, application and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Unoccupied Property) (England) (Amendment) Regulations 2004 and shall come into force on 1st April 2005.

Property liable for unoccupied property rates

2. In respect of a hereditament shown in a non-domestic rating list compiled on or after 1st April 2005, in regulation 2(2)(g) of the Non-Domestic Rating (Unoccupied Property) Regulations 1989(b) for “£1,900” substitute “£2,200”.

Revocation

3. The Non-Domestic Rating (Unoccupied Property) (Amendment) Regulations 1995(c) are revoked.

Signed by authority of the First Secretary of State

29th November 2004

Phil Hope
Parliamentary Under Secretary of State,
Office of the Deputy Prime Minister

(a) 1988 c.41. Section 45 was amended by sections 79(3) and 139 of and paragraph 23 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). These powers were 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 Local Government Finance Act 1988 in Schedule 1.
(b) S.I. 1989/2261: relevant amendments are made by S.I. 1990/769, 1995/549 and 2000/520.
(c) 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 prescribed class.

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

Regulation 2(2)(g) excludes from liability for non-domestic rates under section 45 a hereditament shown in a non-domestic rating list with a rateable value less than a specified amount, currently £1,900 for a list compiled on 1st April 2000. These Regulations further increase that figure to £2,200 for the purposes of a hereditament shown in a list compiled on or after 1st April 2005.

Article 3 revokes the Non-Domestic Rating (Unoccupied Property) (Amendment) Regulations 1995(a) with effect from 1st April 2005.

(a) S.I. 1995/549.

£3.00

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1601 12/2004 141601T 19585

ISBN 0-11-050620-0



9 780110 506203