

**2009 No. 3177**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Stud Farms) (England) Order 2009**

*Made* - - - - *3rd December 2009*

*Laid before Parliament* *9th December 2009*

*Coming into force* - - *1st April 2010*

The Secretary of State, in exercise of the powers conferred by section 143(2) of, and paragraph 2A(2)(a) of Schedule 6 to, the Local Government Finance Act 1988(a), makes the following Order:

**Citation, application and commencement**

1. This Order, which applies to England only, may be cited as the Non-Domestic Rating (Stud Farms) (England) Order 2009, and shall come into force on 1st April 2010.

**Specified amount – deduction in rateable value**

2. In respect of the rateable value of any hereditament shown in a non-domestic rating list compiled on or after 1st April 2010, £4,200 is the amount specified for the purposes of paragraph 2A of Schedule 6 to the Local Government Finance Act 1988 (deductions from valuation of hereditaments used for breeding horses etc.).

**Revocation and saving**

3.—(1) Subject to paragraph (2) the Non-Domestic Rating (Stud Farms) (England) Order 2004(b) is revoked.

(2) The Non-Domestic Rating (Stud Farms) (England) Order 2004 shall continue to have effect in respect of the rateable value of any hereditament shown in a non-domestic rating list compiled before 1st April 2010.

Signed by authority of the Secretary of State for Communities and Local Government

*Barbara Follett*

Parliamentary Under Secretary of State

Department for Communities and Local Government

3rd December 2009

---

(a) 1988 c. 41. Paragraph 2A was inserted by sections 79(3) and 139 of and paragraph 38(11) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the entry in Schedule 1 for the Local Government Finance Act 1988. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to the Welsh Ministers.

(b) S.I. 2004/3151.

## EXPLANATORY NOTE

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

Paragraph 2A of Schedule 6 to the Local Government Finance Act 1988 provides for deductions from the amount which would otherwise be the rateable value of hereditaments comprising buildings used in whole or in part for the breeding and rearing of horses and ponies, or for either purpose, and which are occupied together with agricultural land or buildings (“stud farm hereditaments”). The deduction is to be the smaller of a specified amount and the amount which would otherwise be the rent that a hypothetical tenant would pay for so much of the hereditaments as consist of buildings used for such purposes.

This Order prescribes £4,200 as the specified amount as regards stud farm hereditaments shown in a non-domestic rating list compiled on or after 1st April 2010. That amount is £700 more than the amount specified in the Non-Domestic Rating (Stud Farms) (England) Order 2004 (“the 2004 Order”).

Article 3 revokes the 2004 Order with effect from 1st April 2010 subject to a saving relevant to stud farm hereditaments shown in a non-domestic rating list compiled before that date.

---

© Crown copyright 2009

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.

£4.00