

2006 No. 3394

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Chargeable Amounts) (Amendment)
(England) Regulations 2006**

Made - - - - - *13th December 2006*

Coming into force - - - - - *14th December 2006*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 57A, 140(4), 143(1) and (2) and 146(6) of the Local Government Finance Act 1988(a).

In accordance with section 143(4) of that Act, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation, application and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Chargeable Amounts) (Amendment) (England) Regulations 2006 and shall come into force on the day after the day on which they are made.

Amendment to the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004

2. The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004(b) are amended in regulation 3 by the substitution for paragraph (2) of—

“(2) For the purposes of paragraph (1)(a), the conditions are that the hereditament is shown in any list for—

- (a) 31st March 2005;
- (b) the relevant day, with a rateable value greater than zero; and
- (c) each day (if any) falling after 31st March 2005 and before the relevant day, with a rateable value greater than zero.”.

Signed by authority of the Secretary of State

Phil Woolas
Minister of State

13th December 2006

Department for Communities and Local Government

(a) 1988 c.41. Section 57A was inserted by section 65 of the Local Government Act 2003 (c.26) and section 143(4) was amended by paragraph 24(3) of Schedule 7 to the same Act.

(b) S.I. 2004/3387, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004 (“the 2004 Regulations”), which set out the rules for the transitional relief scheme that applies for the purposes of the 1st April 2005 revaluation of non-domestic properties.

These Regulations amend the definition of “defined hereditament” in the 2004 Regulations. A defined hereditament is one for which transitional relief will be available if the requirements of those Regulations are met. As a result of the amendment, hereditaments which had a rateable value of zero on 31st March 2005 will be added to the category of defined hereditaments.

£3.00

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E1645 12/2006 161645T 19585