

2009 No. 353

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Unoccupied Property) (England)
Regulations 2009**

Made - - - - *23rd February 2009*

Laid before Parliament *3rd March 2009*

Coming into force - - *1st April 2009*

The Secretary of State, in exercise of the powers conferred by sections 45(1)(d) and (9) and 143(2) of the Local Government Finance Act 1988(a), makes the following Regulations:

Citation, application and commencement

1. These Regulations—
 - (a) may be cited as the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2009;
 - (b) apply in relation to England;
 - (c) apply in relation to the financial year beginning on 1st April 2009;
 - (d) shall come force on 1st April 2009.

Hereditaments not prescribed for the purposes of section 45(1)(d) of the Local Government Finance Act 1988

2. Regulation 4(g) of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008(b) shall apply as if the reference to £2,200 were to £15,000.

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

John Healey
Minister of State

23rd February 2009

Department for Communities and Local Government

(a) 1988 c. 41; section 45(1)(d) was amended, and subsection (9) inserted, by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 23(2) and (3) and 79(3). 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. 2008/386.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 45 of the Local Government Finance Act 1988 provides that owners of empty non-domestic properties are liable to pay non-domestic rates if certain conditions apply. One of those conditions is that the property must fall within a class prescribed in regulations made, in relation to England, by the Secretary of State.

Regulation 3 of the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008 prescribes that class as consisting of all buildings or parts of buildings except those listed in regulation 4. The list in regulation 4 includes properties whose rateable value is less than £2,200 (regulation 4(g)). For the financial year beginning on 1st April 2009, regulation 2 of these Regulations alters the operation of regulation 4(g) so that it excepts properties whose rateable value is less than £15,000.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Department for Communities and Local Government's Business Rates and Valuation Division (telephone 020 7944 4224) and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website (www.opsi.gov.uk).

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