

SCHEDULE 2

ASSUMPTIONS RELATING TO PROVISIONAL AMOUNTS

PART 1

ASSUMPTIONS

1.—(1) The assumptions prescribed in relation to paragraph 2 of Schedule 1 to these Regulations are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3, 5, 6 and 7 of Schedule 1 to these Regulations are the assumptions prescribed in paragraphs 3 to 9 below.

Assumptions as to gross amount

2.—(1) Subject to sub-paragraph (7) below, it shall be assumed that the hereditaments to be taken into account for the purposes of calculating the amounts payable to the authority under sections 43 and 45 of the Act in respect of each relevant day will be the hereditaments shown in the authority's local non-domestic rating list on 31st December in the immediately preceding year and any hereditaments to which sub-paragraph (2) below applies.

(2) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 51(2) of the Local Government Act 1972(1) on or before 15th January in the immediately preceding year, will be shown in the authority's local non-domestic rating list for 1st April in the year, but are shown on 31st December in the immediately preceding year in another authority's local non-domestic rating list.

(3) It shall be assumed that the rateable value of the hereditaments described in sub-paragraph (1) and (2) above will on each relevant day be the rateable value shown for the hereditaments in an authority's local non-domestic rating list on 31st December in the immediately preceding year.

(4) Subject to paragraph (7) below, where the year to which the calculation relates is a year in which local non-domestic rating lists are compiled under section 41(1) of the Act, it shall be assumed that the hereditaments shown in an authority's local non-domestic rating list will be the hereditaments shown in the list which the valuation officer for the authority proposes to compile in that year and which he has sent to the authority under section 41(5) of the Act, and any hereditaments to which sub-paragraph (5) below applies.

(5) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 51(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will be shown in the authority's local non-domestic rating list for 1st April in the year, but are shown in the list which the valuation officer for another authority proposes to compile in that year and which he has sent to that other authority under section 41(5) of the Act.

(6) It shall be assumed that the rateable value of the hereditaments described in sub-paragraphs (4) and (5) above will be the rateable values shown in the list which the valuation officer for an authority proposes to compile in the year and which he has sent to the authority under section 41(5) of the Act.

(7) It shall be assumed that the following hereditaments will not be shown for any relevant day, namely, any hereditaments which, by virtue of an order made under section 51(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will not be shown in the authority's non-domestic rating list for 1st April of the year.

(1) 1972 c. 70.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(8) It shall be assumed that the person in occupation of a hereditament on each relevant day will be the person in occupation of the hereditament on 31st December in the immediately preceding year.

(9) Where an apportionment of the rateable value of a hereditament under section 44A(2) of the Act is treated as applicable for the purposes of that section for 31st December in the immediately preceding year, it shall be assumed that the apportionment will be applicable for each relevant day.

(10) Where on 31st December in the immediately preceding year a hereditament is unoccupied, it shall be assumed that the hereditament became unoccupied on that day and will remain unoccupied on each relevant day, and that the owner of the hereditament on each relevant day will be the owner of the hereditament on 31st December in that year.

(11) It shall be assumed that—

- (a) there are no chargeable amounts payable to the authority under sections 43 and 45 of the Act in respect of any day in a preceding year which have not been taken into account in a calculation made under paragraph 5(6) of Schedule 8 to the 1988 Act for a preceding year; and
- (b) item H in paragraph 2 of Schedule 1 to these Regulations will be nil.

(12) It shall be assumed that the amount calculated for the authority in accordance with the assumptions prescribed in sub-paragraph (1) to (11) above is the total of—

- (a) the amount so calculated; and
- (b) any amount prescribed in Part II of this Schedule (area ceasing to be an enterprise zone)(3) in relation to that authority;

multiplied by 0.94.

Assumptions as to deductions from the gross amount

3. Where—

- (a) a decision has not been made by the authority under subsection (3) of section 47 of the Act as to whether or not that section will apply on one or more relevant days as regards a hereditament in relation to which the condition in section 47(2)(a) applies, and
- (b) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the immediately preceding year under section 47(1)(a) of the Act,

it shall be assumed for the purpose of calculating the amount described in paragraph 3(1)(a) of Schedule 1 to these Regulations that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

4. Where—

- (a) a decision has not been made by the authority under subsection (3) of section 47 of the Act as to whether or not that section will apply on one or more relevant days as regards a hereditament other than a hereditament in relation to which the condition in section 47(2)(a) applies, and
- (b) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the immediately preceding year under section 47(1)(a) of the Act,

(2) Section 44A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 22.

(3) See Schedule 32 to the Local Government, Planning and Land Act 1980 (c. 65).

it shall be assumed for the purpose of calculating the amount described in paragraph 3(1)(b) of Schedule 1 to these Regulations that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

5. It shall be assumed that the amount described in paragraph 3(1)(c) of Schedule 1 to these Regulations will be nil.

6. It shall be assumed that the amount described in paragraph 3(2) of Schedule 1 to these Regulations will be nil.

7. It shall be assumed that the amount described in paragraph 5 of Schedule 1 to these Regulations will be nil.

8.—(1) It shall be assumed that the amount described in paragraph 6 of Schedule 1 to these Regulations will be—

- (a) in the case of an authority which is the council of an inner London Borough or the Common Council of the City of London, 1.55 per cent. of the amount described in subparagraph (2) below,
- (b) in the case of an authority which is the council of an outer London Borough, 1.4 per cent. of the amount described in that sub-paragraph,
- (c) in the case of an authority which is the council of a metropolitan district, 1.6 per cent. of the amount described in that sub-paragraph, and
- (d) in the case of any other authority, 1.05 per cent. of the amount described in that subparagraph.

(2) The amount is the total of the chargeable amounts payable to the authority under sections 43 and 45 of the Act in respect of each relevant day, calculated in accordance with the provisions of paragraph 2 of this Schedule, less the deduction from that amount prescribed in paragraph 3 of Schedule 1 to these Regulations, calculated in accordance with the provisions of paragraphs 3 to 6 of this Schedule.

9. It shall be assumed that the amount described in paragraph 7 of Schedule 1 to these Regulations will be nil.