STATUTORY INSTRUMENTS

1989 No. 2331

RATING AND VALUATION

The Non-Domestic Rating (Stud Farms) Order 1989

Made - - - -	*11th December 1989*
Laid before Parliament	*14th December 1989*
Coming into force	*4th January 1990*

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by paragraph 2A of Schedule 6 to the Local Government Finance Act 1988(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Non-Domestic Rating (Stud Farms) Order 1989, and shall come into force on 4th January 1990.

2. £2,500 is hereby specified for the purposes of paragraph 2A of Schedule 6 to the Act (deduction from valuation of hereditaments used for breeding horses, etc.).

Chris Patten
11th December 1989 — Secretary of State for the Environment

Peter Walker
5th December 1989 — Secretary of State for Wales

(a) 1988 c.41. Paragraph 2A of Schedule 6 is inserted by paragraph 38(11) of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

EXPLANATORY NOTE

(This note is not part of the Order)

Paragraph 2A of Schedule 6 to the Local Government Finance Act 1988, inserted by paragraph 38(11) of Schedule 5 to the Local Government and Housing Act 1989, 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. The deduction is to be the smaller of—

(a) a specified amount, and

(b) the amount which would otherwise be the rent that a hypothetical tenant would pay for so much of the hereditament as consists of buildings used for such purposes.

This Order specifies £2,500 as the amount in question.

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