STATUTORY INSTRUMENTS

# 1984 No. 221

# RATING AND VALUATION

## The Rating (Exemption of Unoccupied Industrial Hereditaments) Regulations 1984

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| *Made* - - - - | 28*th February* 1984 |
| *Laid before Parliament* | 8*th March* 1984 |
| *Coming into Operation* | 1*st April* 1984 |

The Secretary of State for the Environment, in exercise of the powers conferred by paragraph 3 of Schedule 1 to the General Rate Act 1967(**a**) and now vested in him(**b**) and of all other powers enabling him in that behalf, hereby makes the following regulations:—

**1.** These regulations may be cited as the Rating (Exemption of Unoccupied Industrial Hereditaments) Regulations 1984, and shall come into operation on 1st April 1984.

**2.**—(1) Rates shall not be payable under paragraph 1 of Schedule 1 to the General Rate Act 1967 (rating of unoccupied property) in respect of any hereditament which—

*(a)* comprises a factory, mill or other premises of a similar character constructed or adapted for use wholly or mainly for industrial purposes, and

*(b)* if previously used was last used wholly or mainly for an industrial purpose.

(2) In this regulation, "industrial purpose" includes the storage of plant, machinery and equipment following its use on the premises for such a purpose.

*Patrick Jenkin,*
Secretary of State for the Environment.

28th February 1984.

(**a**) 1967 c.9.
(**b**) S.I. 1970/1681.

## EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

Rating authorities may resolve under section 17 of the General Rate Act 1967 that rates shall be payable on unoccupied property in their area.

These regulations provide that no rates are to be payable on unoccupied factories, mills and similar industrial buildings which, if previously used, were last used for an industrial purpose.

These regulations apply in England and Wales.

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