
DRAFT STATUTORY INSTRUMENTS

1999 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999

PART V

CHARGEABLE AMOUNTS: CLASS OF CENTRAL LIST HEREDITAMENTS

Defined class of central list hereditaments for which rateable values are prescribed

28.—(1) In this Part, a defined class of hereditaments is any class of hereditaments prescribed as respects a designated person by regulations for the purposes of section 53(1) of the Act, for which—

- (a) a rateable value specified, or determined in accordance with rules prescribed, by order under paragraph 3(2) of Schedule 6 to the Act, is shown in the central list for 31st March 2000; and
- (b) a rateable value is shown in the central list for 1st April 2000.

(2) This Part applies to classes of hereditaments where Schedule 4 applies subject to modifications made in that Schedule.

Base liability for 2000/2001 for defined class of hereditaments

29.—(1) The base liability of a defined class of hereditaments for the relevant year beginning in 2000 shall be found by applying the formula $Y \times Z$.

(2) For the purposes of this regulation—

Y is the rateable value shown for the class of hereditaments in the central list for 31st March 2000; and

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

Base liability for defined class of hereditaments for years subsequent to 2000/2001

30.—(1) The base liability for a defined class of hereditaments for a relevant year beginning after the first relevant year of the relevant period (the year concerned) shall be found by applying the formula $(BL \times AF)$.

(2) For the purposes of this regulation—

BL is the base liability for the class of hereditaments for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the class of hereditaments for the relevant year immediately preceding the year concerned.

Notional chargeable amount for defined class of hereditaments

31.—(1) The notional chargeable amount for a relevant year for a defined class of hereditaments shall be found by applying the formula $A \times B$.

(2) For the purposes of this regulation—

A is the rateable value shown in the central list for the class of hereditaments for 1st April 2000; and

B is the non-domestic rating multiplier for the relevant year.

Appropriate fraction for defined class of hereditaments

32.—(1) The appropriate fraction for a relevant year for a defined class of hereditaments shall be found by applying the formula—

$X100 \times Q$

(2) For the purposes of this regulation—

(a) where the notional chargeable amount of the class of hereditaments for the relevant year exceeds the base liability for the class for the year, then—

(i) for the relevant year beginning on 1st April 2000, X is 112.5;

(ii) for the relevant year beginning on 1st April 2001, X is 115;

(iii) for the relevant years beginning on 1st April 2002, 2003 and 2004, X is 117.5;

(b) where the notional chargeable amount for the class of hereditaments for the relevant year does not exceed the base liability for the class for the year, then—

(i) for the relevant financial years beginning on 1st April 2000 and 2001, X is 97.5;

(ii) for the relevant financial year beginning on 1st April 2002, X is 95;

(iii) for the relevant financial year beginning on 1st April 2003, X is 92.5; and

(iv) for the relevant financial year beginning on 1st April 2004, X is 85.

(3) For the purposes of this regulation Q is the amount found by applying the formula—

$RPI(1)RPI(2)$

(a) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;

(b) RPI(2) is the retail prices index for September of the financial year which precedes the year preceding the relevant year concerned;

(c) Q shall, if not a whole number, be calculated to three decimal places only—

(i) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and

(ii) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

Defined class of hereditaments: case for which regulation 34 determines chargeable amount

33.—(1) Regulation 34 applies to a defined class of hereditament for a relevant day (the day concerned) if—

- (a) as regards the class of hereditaments the day concerned is a chargeable day for which a chargeable amount would, but for the Regulations, fall to be determined under section 54 of the Act, and
- (b) NCA is—
 - (i) greater than BL and greater than $(BL \times AF)$, or
 - (ii) less than BL and less than $(BL \times AF)$.

(2) For the purposes of this regulation—

NCA is the notional chargeable amount for the class of hereditaments for the relevant year within which the day concerned falls,

BL is the base liability for the class of hereditaments for the relevant year within which the day concerned falls,

AF is the appropriate fraction for the class of hereditaments for the relevant year within which the day concerned falls.

(3) Regulation 34 does not apply to a defined class of hereditaments for the day concerned if—

- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined in accordance with regulation 32(2)(a); and
- (b) as respects the day concerned, the value of X falls to be determined in accordance with regulation 32(2)(b);

or if—

- (i) as respects a relevant day falling before the day concerned, the value of X, for the purposes of determining the appropriate fraction, fell to be determined in accordance with regulation 32(2)(b), and
- (ii) as respects the day concerned, the value of X falls to be determined in accordance with regulation 32(2)(a).

Chargeable amount for defined class of hereditaments

34.—(1) The chargeable amount for a chargeable day which is a relevant day for a class of hereditaments to which this regulation applies shall be found in accordance with the rules prescribed in paragraph (2) in place of the provisions of section 54(4) to (7) of the Act.

(2) Where this regulation applies, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$(BL \times AF)C$

(3) For the purposes of this regulation—

BL and AF have the meanings given in regulation 33(2), and

C is the number of days in the relevant year.

(4) Where this regulation applies, it has effect subject to the provisions of regulation 35.

Change in rateable value for defined class of hereditaments on or after 1st April 2000

35.—(1) Where regulation 34 applies in respect of a defined class of hereditaments, paragraph (2) applies where for a day on or after 1st April 2000 the rateable value shown in the central list for the class of hereditaments is greater than the amount J.

(2) Where this paragraph applies, regulation 34 applies as regards the class of hereditaments for the day as if the reference to

$(BL \times AF)C$

were a reference to—

$(BL \times AF)C + (NJ) \times BC$

(3) Where regulation 34 applies, paragraph (4) applies in respect of a defined class of hereditaments where for a day on or after 1st April 2000 the rateable value shown in the central list of the class of hereditaments is less than the amount J.

(4) Where this paragraph applies, regulation 34 shall have effect as regards the class of hereditaments for the days as if the reference to

$(BL \times AF)C$

were a reference to—

$(BL \times AF)C \times NJ$

(5) For the purposes of this regulation—

B is the non-domestic rating multiplier for the relevant year in which the day falls;

C is the number of days in the relevant year;

J is the rateable value shown for the class of hereditaments for 1st April 2000 in the central list;

N is the rateable value shown for the class of hereditaments for the day in the central list; and

BL and AF have the meanings given in regulation 33(2).