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DRAFT STATUTORY INSTRUMENTS

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**1999 No.**

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

**PART IV**

**CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)**

**Central list hereditament—case for which regulation 26 determines chargeable amount**

**25.**—(1) Regulation 26 applies to a defined central list hereditament for a chargeable day which is a relevant day (the day concerned) if—

- (a) a chargeable amount for the day concerned would, but for these 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—
  - (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls;
  - (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls; and
  - (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.
- (3) Regulation 26 does not apply to a defined central list hereditament 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 (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(a), and
  - (b) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(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 (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(b), and
- (ii) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(2)(a).