
STATUTORY INSTRUMENTS

1994 No. 3279

RATING AND VALUATION

The Non-Domestic Rating (Chargeable Amounts) Regulations 1994

Made - - - - 20th December 1994

Coming into force - - 21st December 1994

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 sections 58 and 143(1) and (2) of the Local Government Finance Act 1988(1) hereby make the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

PART I
INTRODUCTORY

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 and shall come into force on the day after the day on which they are made.

(2) In these Regulations unless the context otherwise requires: “the Act” means the Local Government Finance Act 1988;

“altered hereditament” has the meaning given in paragraph 1 of Schedule 1;

“appropriate valuation officer” —

- (a) with respect to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;
- (b) with respect to a hereditament in relation to which no such regulations are in force, means the valuation officer maintaining the list in which the hereditament is (or, as the context requires, would be) shown;

“central list” means a list compiled and maintained in accordance with section 52 of the Act;

“creation day” has the meaning given in paragraph 2 of Schedule 2;

(1) 1988 c. 41; section 58(7A) was added by section 2 of the Non-Domestic Rating Act 1994 (c. 3). Schedule 7A to the Act was added by paragraph 40 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

- “defined central list hereditament” has the meaning given in regulation 18(1);
- “defined class of hereditaments” has the meaning given in regulation 27(1);
- “defined hereditament” has the meaning given in regulation 3;
- “list”, except in the phrase “central list”, means the relevant local non-domestic rating list;
- “rateable value order” as respects a class of hereditaments means an order made as respects that class under paragraph 3(2) of Schedule 6 to the Act;
- “recalculation factor”, as respects a class of hereditaments, means the factor which would have applied in respect of the class of hereditaments for recalculating the rateable value in respect of that class for the relevant year beginning in 1995 if the rateable value order which applied for that class for the financial year beginning on 1 April 1994 were in force on 1 April 1995, and the provisions in that order as to annual recalculation had extended to the relevant year beginning in 1995;
- “the 1990 Regulations” means the Non-Domestic Rating (Transitional Period) Regulations 1990(2);
- “relevant day” has the meaning given in regulation 2(2);
- “relevant factor” means —
- (a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act(3), or
 - (b) the extent to which a hereditament is exempt from local non-domestic rating;
- “relevant year” has the meaning given in regulation 2(3);

(3) References in these Regulations to the hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed as respects that designated person.

The relevant period and the relevant day

2.—(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply is the period consisting of the financial years beginning in 1995, 1996, 1997, 1998 and 1999.

(2) A relevant day is a day falling within the relevant period.

(3) A relevant year is a financial year falling within the relevant period.

PART II

CHARGEABLE AMOUNTS (LOCAL LIST GENERAL)

Defined hereditament

- 3.—(1) As regards a relevant day a hereditament is a defined hereditament if —
- (a) the condition in paragraph (2) is fulfilled, or
 - (b) it meets the conditions specified in paragraph 1 of Schedule 1, or
 - (c) it meets the conditions specified in paragraph 2 of Schedule 2.
- (2) The condition in this paragraph is that the hereditament is shown in the list for —
- (a) 31 March 1995,

(2) S.I.1990/608; relevant amendments are S.I.1990/2329, 1992/559 and 1992/1514.

(3) Paragraph 2(7) is amended by paragraph 38(7) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

- (b) the relevant day, and
- (c) each day (if any) falling after 31 March 1995 and before the relevant day.

Notional chargeable amount

4.—(1) The notional chargeable amount for a defined hereditament for a relevant year shall be found by applying the formula—

$$\mathbf{A \times B}$$

(2) For the purposes of this regulation —

- (a) A is the rateable value shown for the hereditament for 1 April 1995 in the list, and
- (b) B is the non-domestic rating multiplier for the relevant year.

(3) Where regulation 14 (change in rateable value change of circumstances on 1 April 1995) applies, this regulation applies subject to the modifications made in that regulation.

(4) For a hereditament to which Schedule 1 (altered hereditaments) applies, paragraph 3 of that Schedule applies for finding the notional chargeable amount.

(5) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraph 8 of that Schedule applies for finding the notional chargeable amount.

(6) For a hereditament to which Schedule 3 (class of central list hereditaments splitting from 1 April 1995) applies, paragraph 8 of that Schedule applies for finding the notional chargeable amount.

Base liability for 1995-96 for hereditament within previous transitional provisions

5.—(1) This regulation applies to a defined hereditament for the relevant year beginning in 1995 if paragraph 9 of Schedule 7A to the Act applied to that hereditament for 31 March 1995, and where this regulation applies the base liability for that hereditament for that year shall be found in accordance with this regulation.

(2) Except where regulation 7(2) or (4) of the 1990 Regulations (changes in rateable values) applied for the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$\mathbf{(BL \times AF) \times 365}$$

(3) In a case where regulation 7(2) of the 1990 Regulations applied to the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$\mathbf{\left((BL \times AF) + \frac{(N - J) \times B}{365} \right) \times 365}$$

(4) In a case where regulation 7(4) of the 1990 Regulations applied to the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$\mathbf{(BL \times AF) \times \frac{N}{J} \times 365}$$

(5) For the purposes of this regulation —

- (a) BL is the base liability for the hereditament for 31 March 1995 determined in accordance with paragraph 4(5) of Schedule 7A to the Act as modified, in an appropriate case, by regulation 8 (splits and mergers) of the 1990 Regulations;
- (b) AF is the appropriate fraction for the hereditament for 31 March 1995 determined in accordance with paragraph 5(2) of Schedule 7A to the Act;
- (c) B is the non-domestic rating multiplier for the financial year beginning on 1 April 1994;

- (d) J is the rateable value shown for the hereditament for 1 April 1990 in the list or, as the case may be, the amount treated as that amount in accordance with regulation 7(6), 8(2), (4) or (5) or 9(2) of the 1990 Regulations; and
- (e) N is the rateable value shown for the hereditament for 31 March 1995 in the list.

Base liability for 1995-96 for hereditament outside previous transitional provisions

6.—(1) This regulation applies to a defined hereditament for the relevant year beginning in 1995 if paragraph 9 of Schedule 7A did not apply to that hereditament for 31 March 1995.

(2) In a case where this regulation applies to a hereditament, the base liability for that hereditament for that relevant year shall be found by applying the formula—

$$Y \times Z$$

(3) For the purposes of this regulation —

- (a) Y is the rateable value shown for the hereditament for 31 March 1995 in the list, and
- (b) Z is the non-domestic rating multiplier for the financial year beginning in 1994.

(4) Where one or more of the following provisions apply —

- (a) regulation 15 (change in rateable value before 1 April 1995 not reflected by alteration of the list),
- (b) paragraph 2 of Schedule 1 (altered hereditaments),
- (c) paragraph 7 of Schedule 3 (class of central list hereditaments splitting from 1 April 1995),

this regulation applies subject to the modifications made in the regulation or paragraph concerned.

Base liability for years subsequent to 1995-96

7.—(1) The base liability for a defined hereditament for the relevant year beginning in 1996, 1997, 1998 or 1999 (the year concerned) shall be found by applying the formula—

$$(BL \times AF)$$

(2) For the purposes of this regulation —

- (a) BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and
- (b) AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

(3) Where Schedule 2 (splits and mergers) applies, paragraphs 9 and 10 of that Schedule apply for finding the base liability.

Appropriate fraction

8.—(1) The appropriate fraction for a defined hereditament for a relevant year shall be found by applying the formula—

$$\frac{X}{100} \times Q$$

(2) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year —

- (a) X is 110 if
 - (i) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1 April 1995 is £15,000 or more, or

- (ii) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1 April 1995 is £10,000 or more.
- (b) subject to sub-paragraph (c), X is 107.5 if
 - (i) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1 April 1995 is less than £15,000, or
 - (ii) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1 April 1995 is less than £10,000.
- (c) X is 105 if
 - (i) the hereditament is situated in Greater London, is shown in the list as a composite hereditament for 1 April 1995, and the rateable value shown for it in the list for that day is less than £15,000, or
 - (ii) the hereditament is situated outside Greater London, is shown in the list as a composite hereditament for 1 April 1995, and the rateable value shown for it in the list for that day is less than £10,000.
- (3) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year and —
 - (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1 April 1995 is £15,000 or more, or
 - (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1 April 1995 is £10,000 or more,

then

- (i) for the relevant years beginning on 1 April 1995 and 1 April 1996, X is 95;
- (ii) for the relevant year beginning on 1 April 1997, X is 85;
- (iii) for the relevant years beginning on 1 April 1998 and 1999, X is 70.

- (4) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year and —
 - (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1 April 1995 is less than £15,000, or
 - (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1 April 1995 is less than £10,000,

then

- (i) for the relevant years beginning on 1 April 1995 and 1 April 1996, X is 90;
- (ii) for the relevant year beginning on 1 April 1997, X is 80;
- (iii) for the relevant years beginning on 1 April 1998 and 1999, X is 65.

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

$$\frac{\text{RPI}(1)}{\text{RPI}(2)}$$

- (b) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;
- (c) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned;
- (d) 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.
- (6) Where one or more of the following provisions apply —
- (a) regulation 14,
 - (b) paragraph 5 of Schedule 1,
 - (c) paragraph 11 of Schedule 2,

this regulation applies subject to the modifications made in the regulation or paragraph concerned.

Case for which regulation 10 determines chargeable amount

9.—(1) Regulation 10 applies to a defined hereditament for a relevant day (the day concerned) if —

- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43 or 45 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,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

(3) Where one or more of the following provisions apply —

- (a) regulation 11 (change in rateable value after 1 April 1995);
- (b) regulation 17 (partly occupied hereditament);
- (c) paragraph 9 of Schedule 3 (former central list hereditament),

regulation 10 applies subject to the modifications made in those provisions.

(4) Regulation 10 shall not apply —

- (a) where regulation 12 (special authorities: special cases) applies in any year, or
- (b) where Schedule 2 (splits and mergers) applies to a hereditament, in the year in which the creation day falls.

(5) This regulation applies, where paragraph 4 of Schedule 1 (altered hereditaments) applies, subject to the modification made in that paragraph.

Rules for determining chargeable amount

10.—(1) For a hereditament to which this regulation applies, the chargeable amount for a chargeable day which is a relevant day shall be found in accordance with the rules prescribed in paragraphs (2) to (7) in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act.

(2) Subject to paragraphs (4) and (6), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}}$$

(3) For the purposes of this regulation —

- (a) C is the number of days in the year in which the relevant day falls, and
- (b) BL and AF have the meaning given in regulation 9(2) above.

(4) Where paragraph (5) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 5.

(5) This paragraph applies where, on the day concerned, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(7) This paragraph applies where, on the day concerned, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

Change in rateable value after 1 April 1995

11.—(1) Paragraph (2) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1 April 1995 the rateable value shown in the list for the hereditament is greater than that shown for it for 1 April 1995.

(2) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}}$$

were a reference to—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}} + \frac{(\mathbf{N} - \mathbf{J}) \times \mathbf{B}}{\mathbf{C}}$$

(3) Paragraph (4) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1 April 1995 the rateable value shown in the list for the hereditament is less than that shown for it for 1 April 1995.

(4) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}}$$

were a reference to—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}} \times \frac{\mathbf{N}}{\mathbf{J}}$$

(5) For the purposes of the provisions substituted by paragraphs (2) and

- (a) (4) (a) B is the non-domestic rating multiplier for the relevant year in which the day falls;
- (b) C is the number of days in the relevant year in which the relevant day falls;

- (c) J is the rateable value shown for the hereditament for 1 April 1995 in the list;
 - (d) N is the rateable value shown for the hereditament for the day in the list; and
 - (e) BL and AF have the meanings given in regulation 9(2).
- (6) Where one or more of the following provisions apply —
- (a) regulation 14 (change in rateable value-change of circumstances on 1 April 1995),
 - (b) paragraph 5 of Schedule 1 (altered hereditaments),
 - (c) paragraph 11 of Schedule 2 (rateable value: hereditament split or merged after 1 April 1995),

this regulation applies subject to the modifications made in the regulation or paragraph concerned.

Special authorities: special cases

12.—(1) This regulation applies in relation to a defined hereditament which fulfils the conditions in regulation 9(1), and which is situated in the area of a special authority, for a relevant year for which the non-domestic rating multiplier set by the special authority is different from the non-domestic rating multiplier for the year.

(2) Subject to paragraphs (4) and (6), in any relevant year where this regulation applies and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act, be calculated by applying the formula—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}} + \frac{(\mathbf{D} - \mathbf{B}) \times \mathbf{J}}{\mathbf{C}}$$

- (3) For the purposes of this regulation —
- (a) J is the rateable value shown for the hereditament in the list for 1 April 1995,
 - (b) D is the non-domestic rating multiplier of the special authority concerned for the relevant year in which the chargeable day falls,
 - (c) B is the non-domestic rating multiplier for the relevant year in which the chargeable day falls,
 - (d) C is the number of days in the relevant year, and
 - (e) BL and AF have the meaning they have in regulation 9(2).

(4) In any relevant year where this regulation and paragraph (5) apply and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (2) by 5.

(5) This paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) In any relevant year where this regulation and paragraph (7) apply and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing the amount calculated in accordance with paragraph (2) by 10.

(7) This paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

(8) Subject to paragraphs (9) and (10) where this regulation applies and in any relevant year D is less than B, the chargeable amount for the chargeable day which is a relevant day for the hereditament shall be calculated by applying the formula—

$$\frac{(BL \times AF)}{C} \times \frac{D}{B}$$

(9) In any relevant year where this regulation and paragraph (5) apply and D is less than B, the chargeable amount for the chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (8) by 5.

(10) In any relevant year where this regulation and paragraph (7) apply and D is less than B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (8) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing the amount calculated in accordance with paragraph (8) by 10.

(11) Where one or more of the following provisions apply —

- (a) regulation 13 (special authorities: change in rateable value after 1 April 1995),
- (b) regulation 16 (hereditaments losing Crown exemption),
- (c) regulation 17 (partly occupied hereditament),
- (d) paragraph 5 of Schedule 1 (altered hereditaments: change in rateable value);
- (e) paragraph 11 of Schedule 2 (rateable value: hereditament split or merged after 1 April 1995);
- (f) paragraph 9 of Schedule 3 (chargeable amount for former central list hereditament),

this regulation applies subject to the modifications made in the regulation or paragraph concerned.

(12) For a hereditament to which this regulation and Schedule 2 (splits and mergers) apply, the chargeable amount for a chargeable day in the year in which the creation day falls shall be found in accordance with Schedule 2.

Special authorities: change in rateable value after 1 April 1995

13.—(1) Paragraph (2) applies where, for a day after 1 April 1995, the rateable value shown in the list for a defined hereditament in a case where regulation 12 applies is greater than that shown for it for 1 April 1995.

(2) Where this paragraph applies, regulation 12 shall have effect as regards the hereditament for the day as if the reference to the formula—

$$\frac{(BL \times AF)}{C} + \frac{((D - B) \times J)}{C}$$

were a reference to the formula—

$$\frac{(BL \times AF)}{C} + \frac{(N \times D) - (J \times B)}{C}$$

and as if the reference to the formula—

$$\frac{(BL \times AF)}{C} \times \frac{D}{B}$$

were a reference to the formula—

$$\left(\frac{(BL \times AF)}{C} \times \frac{D}{B} \right) + \frac{((N - J) \times D)}{C}$$

(3) Paragraph (4) applies where for a day after 1 April 1995 the rateable value shown in the list for a defined hereditament in a case where regulation 12 applies is less than that shown for it for 1 April 1995.

(4) Where this paragraph applies, regulation 12 (special authorities: special cases) shall have effect as regards the hereditament for the day as if the reference to the formula—

$$\frac{(BL \times AF)}{C} + \frac{((D - B) \times J)}{C}$$

were a reference to the formula—

$$\left(\frac{(BL \times AF)}{C} \times \frac{N}{J} \right) + \frac{((D - B) \times N)}{C}$$

and as if the reference to the formula—

$$\frac{(BL \times AF)}{C} \times \frac{D}{B}$$

were a reference to the formula—

$$\frac{(BL \times AF)}{C} \times \frac{D}{B} \times \frac{N}{J}$$

- (5) For the purposes of the provisions substituted in regulation 12 by paragraphs (2) and (4) —
- (a) B is the non-domestic rating multiplier for the relevant year in which the chargeable day falls,
 - (b) C is the number of days in the relevant year,
 - (c) D is the non-domestic rating multiplier of the special authority concerned for the relevant year,
 - (d) N is the rateable value shown in the list for the hereditament for the day,
 - (e) J is the rateable value shown in the list for the hereditament for 1 April 1995, and
 - (f) BL and AF have the meanings given in regulation 9(2).
- (6) Where one or more of the following provisions apply —
- (a) regulation 14 (change in rateable value: change of circumstances on 1 April 1995),
 - (b) paragraph 5 of Schedule 1 (altered hereditament: change in rateable value),
 - (c) paragraph 11 of Schedule 2 (rateable value: hereditament split or merged after 1 April 1995),
 - (d) paragraph 9 of Schedule 3 (chargeable amount for former central list hereditament),
- this regulation applies subject to the modifications made in the regulation or paragraph concerned.

PART III

CHARGEABLE AMOUNTS (LOCAL LIST: SPECIAL CASES)

Change in rateable value change of circumstances on 1 April 1995

14.—(1) This regulation applies where any circumstances regarding a relevant factor taken into account in determining the rateable value shown for a defined hereditament for 1 April 1995 in the list are different from the circumstances regarding that factor existing on 31 March 1995, so that the

rateable value shown for 1 April 1995 is different from that which would have been shown if the circumstances regarding that factor existing on 31 March 1995 continued to exist on 1 April 1995.

(2) Where this regulation applies, the references in regulations 4 and 8 to a rateable value shown for 1 April 1995 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31 March 1995.

(3) Where this regulation and regulation 10 apply, regulations 11 and 13 apply and —

- (a) the references in regulations 11(1), (3) and (5) and 13(1), (3) and (5) to a rateable value shown for 1 April 1995 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31 March 1995, and
- (b) the references in regulations 11(1) and (3) and 13(1) and (3) to the rateable value for a day after 1 April 1995 shall be treated as including a reference to the rateable value actually shown for 1 April 1995.

Change in value before 1 April 1995 not reflected by alteration to list

15.—(1) This regulation applies where —

- (a) the appropriate valuation officer has with effect from 1 April 1995 altered the list in relation to a hereditament in accordance with regulation 13(8B) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(4);
- (b) the rateable value shown for that hereditament in the list for 31 March 1995 is inaccurate; and
- (c) had the valuation officer been aware of that inaccuracy in sufficient time to have altered the list, he would have altered the list to correct the inaccuracy.

(2) Where this regulation applies, the reference to Y in regulation 6 (base liability for 1995-96 for hereditament outside previous transitional provisions) shall be treated as a reference to a value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for 31 March 1995 had the list been altered on or before that date to correct the inaccuracy referred to in paragraph (1)(b) of this regulation.

Hereditament losing Crown exemption

16.—(1) This regulation applies to a hereditament which becomes subject to rating under Part III of the Act for a relevant day if the following conditions are fulfilled —

- (a) on the immediately preceding day the hereditament was occupied or owned by or on behalf of the Crown for public purposes, and
- (b) a contribution fell, or if the hereditament were occupied would have fallen, to be made by the Crown in aid of non-domestic rates for that day.

(2) Where this regulation applies, in the application of these Regulations on or after the relevant day —

- (a) any day for which, but for any rules as to Crown exemption from rating applying to the hereditament, the hereditament would have been shown in the list shall be treated as a day on which it was so shown;

(4) [S.I.1993/291](#); regulation 13(8B) was inserted by regulation 2(5) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994 ([S.I.1994/1809](#)).

- (b) the rateable value for a relevant day shall be the value, certified by the appropriate valuation officer, to be the rateable value which would have been shown in the list for that day but for any rules as to Crown exemption from rating applying to the hereditament;
 - (c) any value which would have been certified by the appropriate valuation officer under these Regulations but for the exemption shall be treated as such value as is certified by the appropriate valuation officer;
 - (d) for the purposes of regulations 5(1) and 6(1), paragraph 9 of Schedule 7A to the Act is to be treated as applying or not applying for 31 March 1995 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, paragraph 9 of Schedule 7A to the Act would have applied or, as the case may be, would not have applied for that day;
 - (e) for the purposes of regulation 5(2) to (4) of these Regulations, regulation 7(2) (increase in rateable value) or (4) (decrease in rateable value) of the 1990 Regulations is to be treated as applying or not applying for 31 March 1995 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, paragraph 9 of Schedule 7A to the Act would have applied or, as the case may be, would not have applied for that day;
 - (f) for the purposes of regulation 5, the base liability and appropriate fraction which, but for any rules as to Crown exemption from rating applying to the hereditament, would have been the base liability and appropriate fraction for the hereditament for 31 March 1995 determined as mentioned in that regulation shall be treated as being that base liability and that appropriate fraction for the hereditament.
- (3) For the purposes of determining, under paragraph (2)(e) above, the base liability which, but for any rules as to Crown exemption from rating applying to the hereditament, would have been the base liability for 31 March 1995, the appropriate valuation officer shall certify any value which, but for those rules, would have been required for that purpose under Schedule 7A of the Act (as modified, where appropriate, by the 1990 Regulations).

Partly occupied hereditament

17.—(1) As regards a relevant day and a defined hereditament in relation to which an apportionment under section 44A of the Act⁽⁵⁾ (partly occupied hereditaments) is applicable, any chargeable amount for the day as respects the hereditament found in accordance with regulations 10, 12 or Schedule 2 (as modified by any provision of these Regulations) shall be treated as multiplied by the factor

$$\frac{A}{P}$$

(2) In paragraph (1) A is the amount found under section 44(2) of the Act, as substituted by section 44A(7) or (9) (as the case may be) for the relevant day as respects the hereditament, and P is the rateable value shown for the hereditament under section 42(4) of the Act⁽⁶⁾.

(5) Section 44A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5.

(6) Section 42(4) was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 20.

PART IV

CHARGEABLE AMOUNTS (CENTRAL LIST GENERAL)

Defined central list hereditament: rateable value assessed conventionally

18.—(1) As regards a relevant day, a hereditament is a defined central list hereditament if the first and second conditions are satisfied.

(2) The first condition is that the hereditament is shown in the central list for —

- (a) 31 March 1995;
- (b) the relevant day; and
- (c) each day (if any) falling after 31 March 1995 and before the relevant day.

(3) The second condition is that, for each day referred to in paragraph (2), a rateable value, determined for the hereditament under paragraphs 2 to 2B of Schedule 6 to the Act, is included in the rateable value (as a whole) shown in the central list against the name of the designated person for the hereditaments prescribed in relation to that person.

Base liability for 1995-96 for central list hereditament outside previous transitional provisions

19.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 1995 if regulation 4 of the 1990 Regulations did not apply to that hereditament for 31 March 1995.

(2) In a case where this regulation applies to a hereditament, the base liability for that hereditament shall be found by applying the formula—

$$Y \times Z$$

(3) For the purposes of this regulation —

- (a) Y is the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31 March 1995 in the central list if that had been the only hereditament of the designated person shown in that list for that date, and
- (b) Z is the non-domestic rating multiplier for the financial year beginning in 1994.

Base liability for 1995-96 for central list hereditament within previous transitional provisions

20.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 1995 if regulation 4 (central rating) of the 1990 Regulations applied to the hereditament for 31 March 1995.

(2) Except where regulation 7(2) or (4) of the 1990 Regulations (changes in rateable values) applied for the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$(BL \times AF) \times 365$$

(3) In a case where regulation 7(2) of the 1990 Regulations applied to the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$\left((BL \times AF) + \frac{(N - J) \times B}{365} \right) \times 365$$

(4) In a case where regulation 7(4) of the 1990 Regulations applied to the hereditament for 31 March 1995, the base liability shall be found by applying the formula—

$$(\mathbf{BL} \times \mathbf{AF}) \times \frac{\mathbf{N}}{\mathbf{J}} \times 365$$

(5) For the purposes of this regulation —

- (a) BL is the base liability for the hereditament for 31 March 1995 determined in accordance with Schedule 7A to the Act as modified by regulation 4 and, in an appropriate case, regulation 8 (splits and mergers: adjustment of relevant amounts) of the 1990 Regulations;
- (b) AF is the appropriate fraction for the hereditament for 31 March 1995 determined in accordance with paragraph 5(2) of Schedule 7A to the Act;
- (c) B is the non-domestic rating multiplier for the financial year beginning on 1 April 1994;
- (d) J is the value certified by the appropriate valuation officer to be the amount of the rateable value which would have been shown in the central list for the hereditament for 1 April 1990, if that had been the only hereditament of the designated person shown in that list for that day, or in a case where regulation 8(2), (4) or (5) or 9(2) of the 1990 Regulations applies, the amount which would have been treated as that amount in accordance with regulation 8(2), (4) or (5) or 9(2), as the case may be;
- (e) N is the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31 March 1995 in the central list if that had been the only hereditament of the designated person shown in that list for that date.

Base liability for central list hereditament for years subsequent to 1995-96

21.—(1) The base liability for a defined central list hereditament for the relevant year beginning in 1996, 1997, 1998 or 1999 (the year concerned) shall be found by applying the formula—

$$(\mathbf{BL} \times \mathbf{AF})$$

(2) For the purposes of this regulation—

- (a) BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and
- (b) AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

Notional chargeable amount for central list hereditament

22.—(1) The notional chargeable amount for a defined central list hereditament for a relevant year shall be found by applying the formula—

$$\mathbf{A} \times \mathbf{B}$$

(2) For the purposes of this regulation —

- (a) A is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for that hereditament for 1 April 1995 if that had been the only hereditament of the designated person shown in the list for that date;
- (b) B is the non-domestic rating multiplier for the relevant year.

Appropriate fraction for central list hereditament

23.—(1) The appropriate fraction for a defined central list hereditament for a relevant year shall be found by applying the formula—

$$\frac{X}{100} \times Q$$

- (2) For the purposes of this regulation —
- (a) where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, X is 110,
 - (b) where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year then —
 - (i) for the relevant years beginning on 1 April 1995 and 1 April 1996, X is 95;
 - (ii) for the relevant year beginning on 1 April 1997, X is 85;
 - (iii) for the relevant years beginning on 1 April 1998 and 1999, X is 70.

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

$$\frac{\text{RPI}(1)}{\text{RPI}(2)}$$

- (b) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned,
- (c) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned, and
- (d) 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.

Central list hereditament case for which regulation 25 determines chargeable amount

24.—(1) Regulation 25 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,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

Central list hereditament: rules for determining chargeable amount

25.—(1) Where this regulation applies to a hereditament, the chargeable amount as respects the designated person for the description of hereditaments of which it forms the whole or part for a

chargeable day which is a relevant day 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) The chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(A \times B)}{C} + H$$

(3) For the purposes of this regulation —

- (a) A is the amount certified by the appropriate valuation officer to be the portion of the rateable value shown for the day in the central list against the name of the designated person which is not attributable to hereditaments to which this regulation applies;
- (b) B is the non-domestic rating multiplier for the relevant year;
- (c) C is the number of days in the relevant year;
- (d) H is the aggregate for the day of the amounts found by applying the formula—

$$\frac{(BL \times AF)}{C}$$

for every hereditament to which this regulation applies shown for the day in the central list against the name of the designated person; and

- (e) BL and AF have the meanings given in regulation 24(2).

(4) In a case where regulation 26 applies, this regulation has effect subject to the modifications made in that regulation.

Change in rateable value for defined central list hereditament after 1 April 1995

26.—(1) Paragraph (2) applies in respect of a defined central list hereditament in a case where regulation 25 applies where for a chargeable day after 1 April 1995 the appropriate valuation officer certifies that the value attributable to a defined central list hereditament of a designated person is different from the value attributable to the hereditament for 1 April 1995.

(2) Where this paragraph applies, regulation 25 applies as regards the central list hereditament for the chargeable day as if the reference to

$$\frac{(A \times B)}{C} + H$$

were a reference to—

$$\frac{(A \times B)}{C} + H + I + K$$

(3) For the purposes of this regulation and the provision substituted by this regulation —

- (a) A, B and C have the meanings given in regulation 25;
- (b) H is the aggregate for the chargeable day of the amounts found by applying the formula—

$$\frac{(BL \times AF)}{C}$$

for every hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which regulation 25 applies but to which paragraph (2) does not apply;

- (c) I is the aggregate for the chargeable day of the amounts found by applying the formula—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}} + \frac{(\mathbf{N} - \mathbf{J}) \times \mathbf{B}}{\mathbf{C}}$$

for every hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which paragraph (2) applies and for which the value attributable for the day is greater than the value attributable for 1 April 1995;

- (d) J is the value certified by the appropriate valuation officer to be the value attributable to the defined central list hereditament for 1 April 1995; and
- (e) K is the aggregate for the chargeable day of the amounts found by applying the formula—

$$\frac{(\mathbf{BL} \times \mathbf{AF})}{\mathbf{C}} \times \frac{\mathbf{N}}{\mathbf{J}}$$

for every hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which paragraph (2) applies and for which the value attributable for the day is less than the value attributable for 1 April 1995;

- (f) N is the value certified by the appropriate valuation officer to be the value attributable to the defined central list hereditament for the chargeable day; and
- (g) BL and AF have the meanings given in regulation 24(2).

(5) For the purposes of this regulation, in relation to a defined central list hereditament, the value attributable for a day is to be taken to be the rateable value which would have been shown for the hereditament in the central list for the day if the hereditament had been the only hereditament of the designated person shown in that list for that day.

(6) A certification of a value by the appropriate valuation officer in respect of a defined hereditament for a day shall be treated as applicable for any day in the period commencing on that day and ending on the day immediately preceding any further certification under this regulation in respect of that hereditament.

PART V

CHARGEABLE AMOUNTS CLASS OF CENTRAL LIST HEREDITAMENTS

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

27.—(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 by order, or determined in accordance with rules prescribed by regulations, under paragraph 3(2) of Schedule 6, is shown in the central list for 31 March 1995; and
- (b) a rateable value is shown in the central list for 1 April 1995.

(2) This Part applies to classes of hereditaments where Schedules 3, 4 and 5 apply subject to the modifications made in those Schedules.

Base liability for 1995-96 for defined class of hereditaments

28.—(1) The base liability of a defined class of hereditaments for the relevant year beginning in 1995 shall be found by applying the formula—

$$Y \times Z$$

- (2) For the purposes of this regulation —
- (a) Y is the rateable value shown for the class of hereditaments in the central list for 31 March 1995; and
 - (b) Z is the non-domestic rating multiplier for the financial year beginning in 1994.

Base liability for defined class of hereditaments for years subsequent to 1995-96

29.—(1) The base liability for a defined class of hereditaments for a relevant year beginning in 1996, 1997, 1998 or 1999 (the year concerned) shall be found by applying the formula—

$$(BL \times AF)$$

- (2) For the purposes of this regulation —
- (a) BL is the base liability for the class of hereditaments for the relevant year immediately preceding the year concerned,
 - (b) 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

30.—(1) The notional chargeable amount for a relevant year for a defined class of hereditaments shall be found by applying the formula—

$$(A - RF) \times B$$

- (2) For the purposes of this regulation—
- A is the rateable value shown in the central list for the class of hereditaments for 1 April 1995;
- B is the non-domestic rating multiplier for the relevant year;
- RF is the recalculation factor for the class of hereditaments (subject to the provisions of paragraph (3)).
- (3) In a case where paragraph (4) applies, the recalculation factor for each class of hereditaments for the year beginning on 1 April 1994 shall be taken to be the recalculation factor in the rateable value order which applied for the class of hereditaments mentioned in paragraph (4)(a) in the most recent financial year for which there was such a factor.
- (4) This paragraph applies where —
- (a) a class of hereditaments was, before 1 April 1994, prescribed by regulations under section 53(1) of the Act (contents of central list) as respects one designated person,
 - (b) a rateable value order was in force before 1 April 1994 in respect of that class,
 - (c) for 1 April 1994, hereditaments comprised in the class mentioned in sub-paragraph (a) are comprised in two or more classes of hereditaments as respects two or more designated persons, and
 - (d) the rateable value order made as respects each such class of hereditaments for the year beginning on 1 April 1994 made no provision for a recalculation factor to apply for that class for any year.

Appropriate fraction for defined class of hereditaments

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

$$\frac{X}{100} \times Q$$

- (2) For the purposes of this regulation—
- (a) where the notional chargeable amount for the class of hereditaments for the relevant year exceeds the base liability for the class for the year, X is 110,
 - (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 years beginning on 1 April 1995 and 1 April 1996, X is 95;
 - (ii) for the relevant year beginning on 1 April 1997, X is 85;
 - (iii) for the relevant years beginning on 1 April 1998 and 1999, X is 70.

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

$$\frac{RPI(1)}{RPI(2)}$$

- (b) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;
- (c) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned;
- (d) 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 33 determines chargeable amount

32.—(1) Regulation 33 applies to a defined class of hereditaments 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 these Regulations, fall to be determined under section 54 of the Act, and
 - (b) NCA is
 - (i) greater than BL and greater than (BL × AF), or
 - (ii) less than BL and less than (BL × AF).
- (2) For the purposes of this regulation —
- (a) NCA is the notional chargeable amount for the class of hereditaments for the relevant year within which the day concerned falls,
 - (b) BL is the base liability for the class of hereditaments for the relevant year within which the day concerned falls,
 - (c) AF is the appropriate fraction for the class of hereditaments for the relevant year within which the day concerned falls.

Chargeable amount for defined class of hereditaments

33.—(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—

$$\frac{(BL \times AF)}{C}$$

(3) For the purposes of this regulation —

- (a) BL has the meaning given in regulation 32(2)(b);
- (b) AF has the meaning given in regulation 32(2)(c); and
- (c) C is the number of days in the relevant year.

(4) Where regulation 34(2) or (4) applies, this regulation has effect subject to the provisions of regulation 34.

Change in rateable value for defined class of hereditaments on or after 1 April 1995

34.—(1) Where regulation 33 applies in respect of a defined class of hereditaments, paragraph (2) applies where for a day on or after 1 April 1995 the rateable value shown in the central list for the class of hereditaments is greater than the amount J determined in accordance with this regulation.

(2) Where this paragraph applies, regulation 33 applies as regards the class of hereditaments for the day as if the reference to

$$\frac{(BL \times AF)}{C}$$

were a reference to—

$$\frac{(BL \times AF)}{C} + \frac{((N - J) \times B)}{C}$$

(3) Where regulation 33 applies, paragraph (4) applies in respect of a defined class of hereditaments where for a day on or after 1 April 1995 the rateable value shown in the central list for the class of hereditaments is less than the amount J determined in accordance with this regulation.

(4) Where this paragraph applies, regulation 33 shall have effect as regards the class of hereditaments for the day as if the reference to

$$\frac{(BL \times AF)}{C}$$

were a reference to—

$$\frac{(BL \times AF)}{C} \times \frac{N}{J}$$

(5) For the purposes of the provisions substituted by paragraphs (2) and

- (a) (4) (a) B is the non-domestic rating multiplier for the relevant year in which the day falls;
- (b) C is the number of days in the relevant year;
- (c) J is the amount found by the formula $(A - RF)$ in accordance with regulation 30 as modified, in a case where Schedule 4 applies, by paragraph 4 of that Schedule;

- (d) N is the rateable value shown for the class of hereditaments for the day in the central list; and
- (e) BL and AF have the meanings given in regulation 32(2).

PART V

I CERTIFICATION

Certification by appropriate valuation officer

35.—(1) The appropriate valuation officer shall certify the values which fall to be certified by him under these Regulations as soon as practicable after the circumstances calling for the certification come to his attention (whether by virtue of an application by the billing authority, the Secretary of State or the ratepayer concerned, or otherwise).

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, he shall certify the value which in his opinion should be substituted for that originally certified.

(3) A certification under paragraph (2) shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification, and any appeal against that certification under regulation 36 of these Regulations shall be deemed to have been withdrawn.

(4) The valuation officer certifying a value pursuant to these Regulations shall send a copy of the certification to:

- (a) the billing authority concerned, or, insofar as it relates to a liability under section 54 of the Act, the Secretary of State; and
- (b) the ratepayer concerned.

(5) The copy of a certification sent to the ratepayer in pursuance of paragraph (4) above shall be accompanied by a statement of the effect, in relation to the certification of:

- (a) Part V of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(7); and
- (b) where it is a certification under paragraph (2) above, paragraph (3) above,

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) The valuation officer certifying the value pursuant to these Regulations shall retain the certification and a person may at any reasonable time inspect it.

Appeals against certification

36.—(1) Subject to paragraph (5), where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer in pursuance of these Regulations is dissatisfied with the value so certified, he may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before 1 April 2001, a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless within four weeks of the date of the service of the notice of the appellant's reasons under paragraph (2), either —

(7) S.I. 1993/291, amended by S.I. 1994/1809.

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- (a) the notice is withdrawn, or
- (b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Part VI of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 applies in relation to an appeal under this regulation.

(5) No appeal may be made against a certification given by an appropriate valuation officer for the purposes of paragraph 3(2)(a) of Schedule 5 (central and local lists hereditaments treated from 1 April 1995 as one hereditament).

Signed by authority of the Secretary of State for the Environment

Department of the Environment
19th December 1994

David Curry
Minister of State,

20th December 1994

John Redwood
Secretary of State for Wales

SCHEDULE 1

Part II

ALTERED HEREDITAMENTS

Altered hereditament: defined hereditament

1. This Schedule applies to a hereditament (the “altered hereditament”) if —
 - (a) it comprises, wholly or mainly, any property which was the whole or part of —
 - (i) a hereditament shown in the list at any time in the period beginning on 1 April 1990 and ending on 31 March 1995; or
 - (ii) a hereditament which was, at any time, a defined hereditament;and the hereditament of which the altered hereditament is so comprised is, in this Schedule, referred to as the “original hereditament”,
 - (b) the original hereditament was deleted from the list with effect from any day as a result of a structural alteration to that hereditament, and
 - (c) for a day on or after 1 April 1995 the altered hereditament is shown for the first time in the list following the alteration.

Altered hereditament: base liability for 1995-96

2.—(1) The base liability for the relevant year beginning in 1995 for an altered hereditament shall be found by applying the formula

$$Y \times Z$$

where

Y is the amount mentioned in sub-paragraph (2), and

Z is the non-domestic rating multiplier for the financial year beginning in 1994.

(2) The amount mentioned in this sub-paragraph is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the hereditament for 31 March 1995 under paragraph 2(6) of Schedule 6 to the 1988 Act on the assumption that —

- (a) the hereditament had come into existence on 31 March 1995, and
- (b) the matters referred to in paragraph 2(7) of that Schedule as respects the hereditament were as they were assumed to be on the day on which it was shown for the first time in the list as mentioned in paragraph 1(c) of this Schedule.

Altered hereditament: notional chargeable amount

3.—(1) The notional chargeable amount for a relevant year for an altered hereditament shall be found by applying the formula

$$A \times B$$

(2) For the purposes of this paragraph —

- (a) A is the rateable value shown for the hereditament for the day for which it is shown for the first time in the list following its alteration, and
- (b) B is the non-domestic rating multiplier for the relevant year.

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Altered hereditament: case for which regulation 10 determines chargeable amount

4. Regulation 9 shall have effect in relation to an altered hereditament as if regulation 9(1)(b) (i) were omitted.

Altered hereditament: change in rateable value

5. Where this Schedule applies, regulation 8 (appropriate fraction), regulation 11 (change in rateable value after 1 April 1995), regulation 12 (special authorities: special cases) and regulation 13 (special authorities: change in rateable value after 1 April 1995) apply in relation to an altered hereditament as if, for references to 1 April 1995, there were substituted references to the day for which the altered hereditament is shown for the first time in the list following its alteration.

SCHEDULE 2

Part II

SPLITS AND MERGERS

Hereditament split or merged: new hereditament

1. In this Schedule, a new hereditament is a hereditament which comes into existence by virtue of —

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously rated in parts becoming liable to be rated as a single hereditament, or
- (c) a hereditament or any part of a hereditament becoming part of a different hereditament,

and an “old hereditament” in relation to a new hereditament is any hereditament from which it was formed in whole or in part.

Case where this Schedule applies

2. This Schedule applies where —

- (a) on a day (“the creation day”) on or after 1 April 1995 a new hereditament comes into existence;
- (b) immediately before the creation day, an old hereditament in relation to the new hereditament was a defined hereditament or, in the case where the creation day is 1 April 1995, an old hereditament was shown in the list for 31 March 1995; and
- (c) a rateable value is shown for the new hereditament in the list for —
 - (i) the creation day;
 - (ii) the relevant day (if different from the creation day); and
 - (iii) each day (if any) falling after the creation day and before the relevant day.

Rules for determining chargeable amount for new hereditament

3.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act, where —

- (a) this Schedule applies,
- (b) the creation day falls on 1 April 1995, and

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(c) the new hereditament comprises or incorporates all or part of a single old hereditament.

(2) Subject to sub-paragraphs (4) and (6) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the amount which would have been the chargeable amount for the old hereditament for 1 April 1995 if —

- (a) the old hereditament were shown in the list for 1 April 1995;
- (b) its rateable value for that day were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31 March 1995; and
- (c) the old hereditament were occupied and sections 43(6) (charities), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 12(5) (charities in special authority areas) and 17 (partly occupied hereditament) did not apply to it for 1 April 1995;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the old hereditament for 1 April 1995 if that hereditament were shown in the list for that date on the assumption mentioned in paragraph (b) in the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(7) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

4.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act where —

- (a) this Schedule applies,
- (b) the creation day falls on 1 April 1995, and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4) and (6) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

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R is the total of the amounts which would have been the chargeable amounts for 1 April 1995 for the old hereditaments comprised or incorporated in the new hereditament if —

- (a) each of the old hereditaments were shown in the list for 1 April 1995;
- (b) the rateable value for each were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31 March 1995; and
- (c) each old hereditament were occupied and sections 43(6) (charities), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 12(5) (charities in special authority areas) and 17 (partly occupied hereditament) did not apply to it for 1 April 1995;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the total of the values certified by the appropriate valuation officer to be the rateable values which would have been shown in the list for 1 April 1995 for the old hereditaments incorporated or comprised in the new hereditament if they were shown in the list for that date on the assumption mentioned in paragraph (b) of the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(7) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

5.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act, where —

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1 April 1995, and
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament.

(2) Subject to sub-paragraphs (4) and (6) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the amount which would have been the chargeable amount for the old hereditament for the creation day for the new hereditament if —

- (a) the old hereditament continued to exist and were to be shown in the list for that day;
- (b) the rateable value for that day were the same as for the previous day; and
- (c) the old hereditament were occupied and sections 43(6) (charities), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 12(5) (charities in special authority areas) and 17 (partly occupied hereditament) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the rateable value shown in the list for the old hereditament for the day immediately before the creation day.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(7) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

6.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act, where —

- (a) this Schedule applies;
- (b) the creation day falls on a day after 1 April 1995; and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4) and (6) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the total of the amounts which would have been the chargeable amounts for the creation day for the old hereditaments incorporated or comprised in the new hereditament if —

- (a) each of the old hereditaments were shown in the list for that day;
- (b) each rateable value for that day were the same as for the previous day; and
- (c) each old hereditament were occupied and sections 43(6) (charities), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 12(5) (charities in special authority areas) and 17 (partly occupied hereditament) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day;

S is the total of the rateable values shown in the list for the day immediately before the creation day for the old hereditaments incorporated or comprised in the new hereditament.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

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(7) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

Change in value of new hereditament: year of creation

7.—(1) Sub-paragraph (2) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for the hereditament is greater than that shown for it for the creation day.

(2) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to

$$R \times \frac{J}{S}$$

were a reference to—

$$\left(\frac{R \times J}{S}\right) + \frac{(N - J) \times B}{C}$$

(3) Sub-paragraph (4) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for a hereditament is less than that shown for it for the creation day.

(4) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to

$$R \times \frac{J}{S}$$

were a reference to—

$$\left(\frac{R \times J}{S}\right) \times \frac{N}{J}$$

(5) For the purposes of the provisions substituted by sub-paragraphs (2) and (4) —

- (a) B is the non-domestic rating multiplier for the relevant year in which the creation day falls, or, where the hereditament is situated in the area of a special authority, the non-domestic rating multiplier of the special authority;
- (b) C is the number of days in the relevant year in which the creation day falls;
- (c) N is the rateable value shown for the new hereditament for the chargeable day in the list; and
- (d) R, J and S have the meanings given in paragraphs 3, 4, 5 or 6, as the case may be.

Notional chargeable amount for new hereditament

8.—(1) This paragraph applies for determining the notional chargeable amount for a new hereditament for a relevant year falling after the year in which the creation day falls.

(2) Where this paragraph applies, the relevant notional chargeable amount for a hereditament shall be found by applying the formula

$$J \times B$$

(3) For the purposes of this paragraph —

- (a) J is the rateable value shown in the list for the new hereditament for the creation day, and
- (b) B is the non-domestic rating multiplier for the relevant year.

Base liability for year after year in which creation day falls

9.—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year which falls immediately after the year in which the creation day falls.

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula

$$T \times C$$

(3) T is the chargeable amount for the hereditament for the creation day (calculated in accordance with the preceding provisions of this Schedule).

(4) C is the number of days in the relevant year in which the creation day falls.

Base liability for subsequent years for new hereditament

10.—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year falling after the relevant year referred to in paragraph 9(1).

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula—

$$(BL \times AF)$$

(3) For the purposes of this paragraph, BL and AF have the meaning given to each in regulation 7.

Rateable value: hereditament split or merged after 1 April 1995

11. Where this Schedule applies, regulation 8 (appropriate fraction), regulation 11 (change in rateable value after 1 April 1995), regulation 12 (special authorities: special cases) and regulation 13 (special authorities: change in rateable value after 1 April 1995) (whether or not modified by regulation 14) apply as if for references to 1 April 1995 there were substituted references to the creation day.

SCHEDULE 3

Parts II and V

CLASS OF CENTRAL LIST HEREDITAMENTS SPLITTING FROM 1 APRIL 1995

Case where Schedule applies

1.—(1) This Schedule applies as respects a relevant day where —

- (a) as regards a designated person, a class of hereditaments (a “split class of hereditaments”) is shown in the central list for 1 April 1995 and a rateable value is shown for the class of hereditaments in the central list for that day,
- (b) the class consists of hereditaments which were included in a class of hereditaments (the “former class”) shown in the central list for 31 March 1995 against the name of the designated person, and
- (c) one or more hereditaments (“former central list hereditaments”) which were included in the former class are shown for 1 April 1995 in one or more local non-domestic rating lists.

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Calculation of chargeable amounts where this Schedule applies

2. Where this Schedule applies —

- (a) regulations 28 to 34 apply, subject to the provisions of paragraphs 3 to 5 of this Schedule, as if the split class of hereditaments were a defined class of hereditaments, and
- (b) regulations 3 to 13 apply to each former central list hereditament subject to the provisions of paragraphs 6 to 9 of this Schedule.

Base liability for 1995-96 for split class of hereditaments

3. For the purpose of determining the base liability for a split class of hereditaments for the relevant year beginning in 1995, regulation 28 applies as though the reference in the definition of amount Y to the rateable value shown for the class of hereditaments were a reference to the rateable value for the former class.

Notional chargeable amount for split class of hereditaments

4.—(1) The notional chargeable amount for a relevant year for a split class of hereditaments shall be found by applying the formula—

$$(A - RF - SJ) \times B$$

(2) For the purposes of this paragraph —

- (a) A is the rateable value shown for the class of hereditaments for 1 April 1995 in the central list;
- (b) B is the non-domestic rating multiplier for the relevant year;
- (c) SJ is the total of the rateable values shown for 1 April 1995 in local non-domestic rating lists for all the former central list hereditaments included in the former class in relation to the split class of hereditaments; and
- (d) RF is the recalculation factor for the former class.

Chargeable amount for split class of hereditaments

5.—(1) Regulations 33 and 34 shall have effect as regards a split class of hereditaments as if the references to

$$\frac{(BL \times AF)}{C}$$

were references to—

$$\frac{(BL \times AF)}{C} \times \frac{(A - RF)}{(A - RF + SJ)}$$

(2) For the purposes of the provisions substituted by sub-paragraph (1) —

- (a) A, RF and SJ have the meanings given in paragraph 4; and
- (b) C, BL and AF have the meanings given in regulation 33(3).

Defined hereditament: former central list hereditament

6. Regulation 3(2) applies to a former central list hereditament as though the reference to the hereditament being shown in the list for 31 March 1995 were construed as a reference to its being included in a description of hereditaments shown in the central list for that day.

Base liability for 1995-96 for former central list hereditament

7. For the purposes of determining the base liability for a former central list hereditament for the relevant year beginning in 1995, regulation 6 applies as though references to the rateable value shown for the hereditament in the list were a reference to the rateable value shown for the former class in the central list.

Notional chargeable amount for former central list hereditament

8.—(1) The notional chargeable amount for a relevant year for a former central list hereditament shall be found by applying the formula—

$$(A - RF + SJ) \times B$$

(2) For the purposes of this paragraph—

A is the rateable value shown for 1 April 1995 in the central list for the split class of hereditaments in relation to the former class in which the former central list hereditament was included;

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

SJ is the total of the rateable values shown for 1 April 1995 in local non-domestic rating lists for all the former central list hereditaments included in the former class in relation to the split class of hereditaments; and

RF is the recalculation factor for the former class.

Chargeable amount for former central list hereditament

9.—(1) Regulations 10 to 13 shall have effect as regards a former central list hereditament as if the references to—

$$\frac{(BL \times AF)}{C}$$

were references to—

$$\frac{(BL \times AF)}{C} \times \frac{J}{(A - RF + SJ)}$$

(2) For the purposes of the provisions substituted by paragraph (1) —

(a) A, RF and SJ have the meanings given in paragraph 4;

(b) C, BL and AF have the meanings given in regulation 33(3); and

(c) J is the rateable value shown in the list for the hereditament for 1 April 1995.

SCHEDULE 4

Part V

CENTRAL LIST HEREDITAMENTS TREATED FROM 1 APRIL 1995 AS ONE HEREDITAMENT

Case where Schedule applies

1. This Schedule applies as respects a relevant day where —

(a) a class of hereditaments comprising more than one hereditament was, before 1 April 1995, prescribed by regulations under section 53(1) of the Act (contents of central list) as respects a designated person;

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- (b) a rateable value is shown for that class of hereditaments in the central list for 31 March 1995;
- (c) hereditaments falling within that class are, by virtue of regulations under section 64(3) of the Act, treated for 1 April 1995 as one hereditament (the “merged hereditament”) a rateable value for which is shown in the central list for that date; and
- (d) the description of hereditaments comprised in the class shown in the central list for 31 March 1995 relates to the hereditaments to which the description of the merged hereditament shown in the central list for 1 April 1995 relates, except for the fact that those hereditaments are from that date treated as one hereditament.

Rules for determining chargeable amount for merged

2. Where this Schedule applies, regulations 28 to 34 apply, subject to the provisions of this Schedule, to a merged hereditament as if it were a defined class of hereditaments.

Base liability for merged hereditament for 1995-96

3. Where this Schedule applies, regulation 28 (base liability for defined class of hereditaments for 1995-96) applies as if Y were the rateable value shown for the description of hereditaments referred to in paragraph 1(b).

Notional chargeable amount for merged hereditament

4. Where this Schedule applies, regulation 30 applies as if the class of hereditaments mentioned in the definition of RF were the class mentioned in paragraph 1(a).

SCHEDULE 5

Part V

CENTRAL AND LOCAL LIST HEREDITAMENTS TREATED FROM 1 APRIL 1995 AS ONE HEREDITAMENT

Case where Schedule applies

- 1. This Schedule applies as respects a relevant day where —
 - (a) a description of hereditaments is, for 31 March 1995, prescribed by regulations under section 53(1) of the Act (contents of central list) as respects a designated person,
 - (b) a rateable value is shown for the hereditaments of that description in the central list against the name of the designated person for 31 March 1995, and
 - (c) hereditaments of that description, together with one or more hereditaments which was, or were, for 31 March 1995 shown in a local non-domestic rating list, by virtue of regulations under section 64(3) of the Act, are treated as one hereditament (the “merged hereditament”) for 1 April 1995 and a rateable value for that hereditament is shown in the central list for that date.

Rules for determining chargeable amount for merged central and local list hereditament

2. Where this Schedule applies, regulations 28 to 34 apply, subject to the provisions of this Schedule, to a merged hereditament as if it were a defined class of hereditaments.

Base liability for 1995-96 for merged central and local list hereditament

3.—(1) Where this Schedule applies, the base liability for a merged hereditament for the relevant year beginning in 1995 is to be calculated in accordance with the formula—

Y x Z

(2) For the purposes of this paragraph —

- (a) Y is the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the merged hereditament for 31 March 1995 in the central list if the merged hereditament had been shown in the central list for that date and paragraphs 2 to 2B of Schedule 6 to the Act applied for the determination of its rateable value, and
- (b) Z is the non-domestic rating multiplier for the financial year beginning in 1994.

Notional chargeable amount for merged central and local list hereditament

4.—(1) Where this Schedule applies, the notional chargeable amount for a relevant year for a merged hereditament shall be found by applying the formula—

A x B

(2) For the purposes of this paragraph —

- (a) A is the rateable value for the merged hereditament shown in the central list for 1 April 1995, and
- (b) B is the non-domestic rating multiplier for the relevant year.

Chargeable amount for merged central and local list hereditament

5. Where this Schedule applies, regulation 34 applies as if J were the rateable value for the merged hereditament shown in the central list for 1 April 1995.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the period of five years beginning on 1 April 1995, in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 (“the 1988 Act”), as to the chargeable amount for which a ratepayer is liable in certain circumstances. They also make provisions as to the giving of certificates by valuation officers.

Part II of the Regulations makes provision for the chargeable amount (which is the amount by reference to which a ratepayer’s liability is established) where the hereditament in question is shown in the local list (see section 42 of the 1988 Act) and where the conditions in Part II are met. Regulation 3 defines the hereditaments to which Part II of the Regulations applies. Regulations 4 to 8 give meanings to the terms used in determining whether the rules in Part II apply in place of the rules in section 43 or 45 of the 1988 Act. Regulation 10 specifies the rules for determining the chargeable amount in certain defined cases. Regulations 11 to 13 deal with cases which vary from the principal case dealt with in regulation 10.

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Schedule 1 deals with the case where as a result of structural alteration a hereditament is deleted from the list and comes back into it again after 1 April 1995. Schedule 1 specifies different elements of the calculation in some cases and modifies the provisions of the Regulations in others.

Schedule 2 deals with the case where a hereditament in the local list splits or is merged with one or more other hereditaments. In such a case, the provisions of Schedule 2 have effect in place of those in Part II of the Regulations.

Part III deals with various specific cases of hereditaments shown in the local list.

Part IV of the Regulations makes rules with similar effect to those in Part II for the case of hereditaments shown in the central list, the rateable value of which is assessed under the rules in paragraphs 2 to 2B of Schedule 6 to the 1988 Act. Provisions as to the central list, designated persons and prescribed hereditaments are in sections 52 to 54 of the 1988 Act.

Part V makes provision for classes of hereditaments shown in the central list the rateable value for which is, for 1994/5, determined by an order made under paragraph 3(2) of Schedule 6 to the 1988 Act.

Parts IV and V are applied with modifications by Schedules 3 to 5 to the Regulations. Schedule 3 deals with the case where a class of hereditaments shown in the central list for 31 March 1995 splits with effect from 1 April 1995, with some of the hereditaments comprised in the class remaining in the central list and others being shown in local lists.

Schedule 4 makes special provision for cases where the class of hereditaments shown in the central list as respects a designated person for 1 April 1995 differs from the class shown for 31 March 1995 because of regulations made under section 64(3) of the 1988 Act which treat the former hereditaments as a single hereditament.

Schedule 5 provides for the case where the class of hereditaments shown in the central list for 1 April 1995 differs from the class shown for 31 March 1995 because of the merger of the class shown for 31 March 1995 with hereditaments which on that date were shown in local rating lists.

Regulation 35 makes provision about certification by the appropriate valuation officer (defined in regulation 2) of certain values which are required under the Regulations to be certified. Regulation 36 makes provision about appeals against certification.