
STATUTORY INSTRUMENTS

1994 No. 3279

The Non-Domestic Rating (Chargeable Amounts) Regulations 1994

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—

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

(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—

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

(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—

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

- (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, 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 × 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 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—

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

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—

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

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.