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STATUTORY INSTRUMENTS

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**1994 No. 3279**

**The Non-Domestic Rating (Chargeable Amounts) Regulations 1994**

**PART II**

**CHARGEABLE AMOUNTS (LOCAL LIST GENERAL)**

**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—

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

(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 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.