
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART I

PRELIMINARY

Citation, extent, commencement and interpretation

1.—(1) These regulations, which extend to England only, may be cited as the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999 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;

“the 1994 Regulations” means the Non-Domestic Rating (Chargeable Amounts) Regulations 1994⁽¹⁾;

“the Appeals Regulations” means the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993⁽²⁾;

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

“appropriate valuation officer”—

(a) in relation 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) in relation to any other hereditament, means the valuation officer maintaining the list in which the hereditament is, or 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;

“defined central list hereditament” has the meaning given in regulation 19(1);

“defined class of hereditaments” has the meaning given in regulation 28(1);

“defined hereditament” has the meaning given in regulation 3;

“designated person” means a person designated under section 53(1) of the Act;

“list” (except in the phrase “central list”) means the relevant local non-domestic rating list;

“rateable value order” in relation to a class of hereditaments means an order made as respects that class under paragraph 3(2) of Schedule 6 to the Act;

“relevant day” has the meaning given in regulation 2(2);

“relevant factor” means—

⁽¹⁾ S.I. 1994/3279, amended by S.I. 1995/961, S.I. 1995/1678, S.I. 1995/3322, S.I. 1996/911, S.I. 1996/3214, S.I. 1997/960 and S.I. 1996/3017.

⁽²⁾ S.I. 1993/291, to which there are amendments not relevant to these Regulations.

- (a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act, or
 - (b) the extent to which a hereditament is exempt from non-domestic rating;
- “relevant period” has the meaning given by regulation 2(1), and
“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 under section 53(1) of the Act 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 beginning on 1st April 2000 and ending on 31st March 2005.

- (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.