
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

Defined hereditaments

- 3.**—(1) As regards a relevant day a hereditament is a defined hereditament if—
- (a) the conditions in paragraph (2) are 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 conditions mentioned in paragraph (1)(a) are that the hereditament is shown in the list for—
- (i) 31st March 2000;
 - (ii) the relevant day; and
 - (iii) each day (if any) falling after 31st March 2000 and before the relevant day.

Notional chargeable amount

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

$$A \times B$$

- (2) For the purposes of this regulation—
- (a) A is the rateable value shown for the hereditament for 1st April 2000 in the list, and
 - (b) B is the non-domestic rating multiplier for the relevant year.
- (3) Where regulation 15 (change in rateable value: change of circumstances) 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 (splits and mergers: certified values) applies, paragraph 1 of that Schedule applies for finding the notional chargeable amount.
- (7) For a hereditament to which paragraph 2(b) of Schedule 4 (former central list hereditaments) applies, this regulation applies for finding the notional chargeable amount, subject to the modifications contained in paragraph 6 of that Schedule.

Base liability for 2000/2001 for hereditament subject to previous transitional provisions

5.—(1) This regulation applies to a defined hereditament for the relevant year beginning in 2000 if regulation 10 of the 1994 Regulations applied to that hereditament for 31st March 2000; 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 11(2) or (4) (changes in rateable value) of the 1994 Regulations applied for the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$BL = AL'$$

(3) In a case where regulation 11(2) (increase in rateable value) of the 1994 Regulations applied to the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$(BL \times AF) \div (N \div J \times B)$$

(4) In a case where regulation 11(4) (decrease in rateable value) of the 1994 Regulations applied to the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$(BL \times AF) \times N$$

(5) For the purposes of this regulation—

- (a) BL is the base liability for the hereditament for 31st March 2000, determined in accordance with regulation 7 of the 1994 Regulations, as modified, where appropriate, by Schedule 2 to those Regulations;
- (b) AF is the appropriate fraction for the hereditament for 31st March 2000, determined in accordance with regulation 8 of the 1994 Regulations;
- (c) B is the non-domestic rating multiplier for the financial year beginning on 1st April 1999;
- (d) J is the rateable value shown for the hereditament for 1st April 1995 in the list or, as the case may be, the amount treated as that amount in accordance with regulation 11 (changes in rateable value) or Schedule 2 (splits and mergers) of the 1994 Regulations; and
- (e) N is the rateable value shown for 31st March 2000 in the list.

(6) For a hereditament to which Schedule 2A (splits and mergers: certified values)(1) applies, paragraph 3 of that Schedule applies for finding the base liability for the relevant year beginning in 2000.

Base liability for 2000/2001 for hereditament outside previous transitional provisions

6.—(1) This regulation applies to a defined hereditament if regulation 10 of the 1994 Regulations did not apply to that hereditament for 31st March 2000.

(2) In a case where this regulation applies, the base liability for the hereditament for the 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 31st March 2000 in the list, and
- (b) Z is the non-domestic rating multiplier for the financial year beginning in 1999.

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

- (a) regulation 16 (change in rateable value before 1st April 2000 not reflected by alteration of list);

(1) Inserted by S.I. 1996/911.

- (b) paragraph 2 of Schedule 1 (altered hereditaments); or
- (c) paragraph 3 of Schedule 4 (class of central list hereditaments splitting),

this regulation applies subject to the modifications made in the provision concerned.

(5) For a hereditament to which Schedule 3 (splits and mergers—certified values) applies, paragraph 2 of that Schedule applies for finding the base liability for the relevant year beginning in 2000.

Base liability for years subsequent to 2000/2001

7.—(1) The base liability for a defined hereditament for a relevant year (the year concerned) beginning after the first relevant year of the relevant period shall be found by applying the formula—

$$\frac{BL \times AF}{100}$$

- (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) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraphs 9 and 10 of that Schedule apply for finding the base liability.

(4) For a hereditament to which Schedule 3 (splits and mergers—certified values) applies, paragraph 3 of that Schedule applies for finding the base liability for years subsequent to the relevant year beginning in 2000.

Appropriate fraction

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

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

(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 and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is £18,000 or more; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is £12,000 or more,

then—

- (i) for the relevant year beginning on 1st April 2000, X is 112.5;
- (ii) for the relevant year beginning on 1st April 2001, X is 115;
- (iii) for the relevant years beginning on 1st April 2002, 2003 and 2004, X is 117.5.

(3) 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 and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £18,000; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £12,000,

then—

- (i) for the relevant year beginning on 1st April 2000, X is 105;
- (ii) for the relevant years beginning on 1st April 2001, 2002, 2003 and 2004, X is 107.5.

(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 1st April 2000 is £18,000 or more, or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is £12,000 or more,

then—

- (i) for the relevant years beginning on 1st April 2000 and 2001, X is 97.5;
- (ii) for the relevant year beginning on 1st April 2002, X is 95;
- (iii) for the relevant year beginning on 1st April 2003, X is 92.5; and
- (iv) for the relevant year beginning on 1st April 2004, X is 85.

(5) For the purposes of this regulation, where the notional chargeable amount for the hereditament does not exceed the base liability for the year and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £18,000, or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £12,000,

then—

- (i) for the relevant years beginning on 1st April 2000 and 2001, X is 95;
- (ii) for the relevant year beginning on 1st April 2002, X is 90;
- (iii) for the relevant year beginning on 1st April 2003, X is 87.5, and
- (iv) for the relevant year beginning on 1st April 2004, X is 75.

(6) 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 the year 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.

(7) Where one or more of the provisions mentioned in paragraph (8) apply, this regulation applies subject to the modifications made by the provision concerned.

(8) The provisions referred to in paragraph (7) are—

- (i) regulation 11(4)(b),
- (ii) regulation 15,

- (iii) paragraph 5 of Schedule 1, and
- (iv) paragraph 11 of Schedule 2.

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(4) (certified value for new hereditament);
 - (b) regulation 12 (change in rateable value after 1st April 2000);
 - (c) regulation 18 (partly-occupied hereditament); or
 - (d) paragraph 5 of Schedule 4 (former central list hereditament),
- regulation 10 applies subject to the modifications made in the provision or provisions concerned.
- (4) Regulation 10 shall not apply—
- (a) where regulation 13 (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) Where paragraph 4 of Schedule 1 (altered hereditaments) applies, this regulation applies subject to the modification made by that paragraph.
- (6) Regulation 10 does not apply to a defined hereditament for the day concerned if—
- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(2) or 8(3), and
 - (b) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(4) or 8(5);
- or if—
- (i) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(4) or 8(5), and

- (ii) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(2) or 8(3).

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 this regulation in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act(2).

(2) Subject to paragraphs (4), (6) and (8), 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) C is the number of days in the year in which the relevant day falls, and
 (b) BL and AF have the meanings given in regulation 9(2).

(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.

(7) This paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where paragraph (9) 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.

(9) 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.

Certified value for new hereditament

11.—(1) This regulation applies in any year beginning on or after 1st April 2000 for the calculation of a chargeable amount in relation to a defined hereditament which is a new hereditament coming into existence on or after 1st April 2000 in circumstances where Schedule 2 applies; and in this regulation and in Schedule 3 the expressions “new hereditament” and “creation day” have the meanings given to each in Schedule 2.

(2) Where this regulation applies in respect of a new hereditament on a relevant day, an interested person may apply for a value to be certified for that hereditament as specified in paragraph (3); and in this paragraph “interested person” has the same meaning as in the Appeals Regulations(3).

(3) The value specified in this 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 new hereditament if it had existed on 31st March 2000 and had fallen to be entered in the list for that day.

(4) Where a value has been certified as specified in paragraph (3) in respect of a new hereditament—

(2) Section 43 is amended by paragraph 2 of Schedule 1 to the Local Government and Rating Act 1997 (c. 29).

(3) S.I. 1993/291, to which there are amendments not relevant to this provision.

- (a) Schedule 3 applies in relation to that hereditament in place of Schedule 2, and
- (b) regulations 8 to 14 apply in relation to that hereditament as if for references to 1st April 2000 there were substituted references to the creation day.

Change in rateable value after 1st April 2000

12.—(1) Paragraph (2) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1st April 2000 the rateable value shown in the list for the hereditament is greater than that shown for it for 1st April 2000.

(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 the formula

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

were a reference to—

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

(3) Paragraph (4) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1st April 2000 the rateable value shown in the list for the hereditament is less than that shown for 1st April 2000.

(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 the formula

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

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 (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 in the list for 1st April 2000;
- (d) N is the rateable value shown for the hereditament in the list for the day; 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 11(4)(b) (certified value for new hereditament);
- (b) regulation 15 (change in rateable value: change of circumstances on 1st April 2000);
- (c) paragraph 5 of Schedule 1 (altered hereditament);
- (d) paragraph 11 of Schedule 2 (rateable value: split or merger after 1st April 2000),

this regulation applies subject to the modification made by the provision concerned.

Special authorities: special cases

13.—(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—

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

(3) For the purposes of this regulation—

- (a) B is the non-domestic rating multiplier for the year in which the chargeable day falls;
- (b) J is the rateable value shown for the hereditament in the list for 1st April 2000;
- (c) D is the non-domestic rating multiplier of the special authority concerned 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 meanings given by regulation 9(2).

(4) In a 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 a relevant year when 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 a 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—

$$\frac{(BL \times A1) \times D}{C \times B}$$

(9) In a 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 a 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 11(4)(b) (certified value for new hereditament),
- (b) regulation 14 (special authorities: change in rateable value after 1st April 2000),
- (c) regulation 17 (hereditaments losing Crown exemption),
- (d) regulation 18 (partly-occupied hereditaments),
- (e) paragraph 5 of Schedule 1 (altered hereditaments),

- (f) paragraph 11 of Schedule 2 (splits and mergers),
 (g) paragraph 6 of Schedule 4 (former central list hereditament);

this regulation applies subject to the modification made by the provisions 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 1st April 2000

14.—(1) Paragraph (2) applies where for a day after 1st April 2000, the rateable value shown in the list for a defined hereditament in a case where regulation 13 applies is greater than that shown for it for 1st April 2000.

(2) Where this paragraph applies, regulation 13 shall have effect as regards the hereditament for the day as if the reference to the formula—

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

were a reference to the formula—

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

and as if the reference to the formula—

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

were a reference to the formula—

$$\left(\frac{(BI \times AF) \times D}{C} \right) + \frac{(N \times D) \times D}{C}$$

(3) Paragraph (4) applies where for a day after 1st April 2000 the rateable value shown in a list for a defined hereditament in a case where regulation 13 applies is less than that shown for it for 1st April 2000.

(4) Where this paragraph applies, regulation 13 (special authorities: special cases) shall have effect as regards the hereditament for the day as if the reference to the formula—

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

were a reference to the formula—

$$\left(\frac{(BI \times AF) \times N}{C} \right) \quad \frac{(D - B) \times N}{C}$$

and as if the reference to the formula—

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

were a reference to the formula—

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

(5) For the purposes of 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 1st April 2000; and
 - (f) BL and AF have the meanings given by regulation 9(2).
- (6) Where one or more of the following provisions apply–
- (a) regulation 11(4)(b) (certified value for new hereditament),
 - (b) regulation 15 (change in rateable value: change of circumstances),
 - (c) paragraph 5 of Schedule 1 (altered hereditament),
 - (d) paragraph 11 of Schedule 2 (splits and mergers),
 - (e) paragraph 6 of Schedule 4 (former central list hereditament),
- this regulation applies subject to the modification made by the provision concerned.