
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART IV

CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)

Defined central list hereditament: rateable value assessed conventionally

19.—(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 or a local non-domestic rating list for 31st March 2000 and in the central list for—

- (a) the relevant day; and
- (b) each day (if any) falling after 31st March 2000 and before the relevant day.

(3) The second condition is that for each day referred to in paragraph 2(a) or (b), a rateable value, determined for the hereditament under paragraphs 2 to 2C 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 2000/2001 for central list hereditament outside previous transitional provisions

20.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 2000 if neither regulation 10 (rules for determining chargeable amount: local lists) nor regulation 25 (rules for determining chargeable amount: central list) of the 1994 Regulations applies to that hereditament for 31st March 2000.

(2) 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—
 - (i) in the case of a hereditament shown in a local non-domestic rating list for 31st March 2000, the value shown for the hereditament for that date in the list, and
 - (ii) in the case of a hereditament shown in the central list for 31st March 2000, the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31st March 2000 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 1999.

Base liability for 2000/2001 for central list hereditament within previous transitional provisions

21.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 2000 if regulation 10 (rules for determining chargeable amount: local lists) or regulation 25 (rules for determining chargeable amount: central list) of the 1994 Regulations applies to that hereditament for 31st March 2000.

(2) In a case where regulation 10 of the 1994 Regulations applies to the hereditament for 31st March 2000, except where regulation 11(2) or 11(4) (changes in rateable value) of the 1994 Regulations also applies, the base liability shall be found by applying the formula $(BL \times AF)$.

(3) In a case where regulation 11(2) of the 1994 Regulations applies to the hereditament for 31st March 2000, the base liability shall be found by applying the formula $(BL \times AF) + (N - J) \times B$.

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

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

(5) For the purposes of paragraphs (1) to (4), BL, AF, N and J have the same meanings as in regulation 5.

(6) In a case where regulation 25 of the 1994 Regulations applies to the hereditament for 31st March 2000 and regulation 26(2) of those Regulations does not apply, the base liability shall be found by applying the formula $(BL \times AF)$.

(7) In a case where regulation 26(2) applies to the hereditament for 31st March 2000, the base liability shall be found—

(a) in a case where N is greater than J, by applying the formula $(BL \times AF) + ((N - J) \times B)$;

(b) in a case where N is less than J, by applying the formula

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

(8) For the purposes of paragraphs (6) and (7)—

BL is the base liability for the hereditament for 31st March 2000 determined in accordance with regulation 21 of the 1994 Regulations;

AF is the appropriate fraction for the hereditament for 31st March 2000 determined in accordance with regulation 23 of those Regulations;

B is the non-domestic rating multiplier for the financial year beginning on 1st April 1999;

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 1st April 1995 if that had been the only hereditament of the designated person shown in the list for that day; and

N is the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31st March 2000 in the central list if that has been the only hereditament of the designated person shown in that list for that date.

Base liability for central list hereditament for subsequent years

22.—(1) The base liability for a defined central list 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 $(BL \times AF)$.

(2) For the purposes of this regulation—

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

Notional chargeable amount for central list hereditament

23.—(1) The notional chargeable amount for a defined central list hereditament for a relevant year shall be found by applying the formula $A \times B$.

(2) For the purposes of this regulation—

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 1st April 2000 if that had been the only hereditament of the designated person shown in the list for that date, and

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

Appropriate fraction for central list hereditament

24.—(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 of the hereditament for the relevant year exceeds the base liability for the hereditament for the year, 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;

(b) where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the year, then—

(i) for the relevant financial years beginning on 1st April 2000 and 2001, X is 97.5;

(ii) for the relevant financial year beginning on 1st April 2002, X is 95;

(iii) for the relevant financial year beginning on 1st April 2003, X is 92.5; and

(iv) for the relevant financial year beginning on 1st April 2004, X is 85.

(3) For the purposes of this regulation—

Q is the amount found by applying the formula—

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

where—

RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;

RPI(2) is the retail prices index for September of the financial year which precedes the year preceding the relevant year concerned; and

Q shall, if not a whole number, be calculated to 3 decimal places only—

- (i) adding one thousandth where (apart from this sub-paragraph) there would be more than ten-thousandths, and
- (ii) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be 5, or less than 5, ten-thousandths.

Central list hereditament—case for which regulation 26 determines chargeable amount

25.—(1) Regulation 26 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; and
 - (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.
- (3) Regulation 26 does not apply to a defined central list 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 central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(a), and
 - (b) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(2)(b);

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 central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(b), and
- (ii) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(2)(a).

Central list hereditament: rules for determining chargeable amount

26.—(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 a chargeable day shall be calculated by applying the formula—

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

(3) For the purposes of this regulation—

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

C is the number of days in the relevant year;

H is the aggregate for the day of the amounts found by applying the formula—

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

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

BL and AI have the meanings given in regulation 25(2).

(4) In a case where regulation 27 applies, this regulation has effect subject to the modifications made in that regulation.

Change in rateable value for defined central list hereditament after 1st April 2000

27.—(1) Paragraph (2) applies in respect of a defined central list hereditament in a case where regulation 26 applies where for a chargeable day after 1st April 2000 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 1st April 2000.

(2) Where this paragraph applies, regulation 26 applies as regards the central list hereditament for the chargeable day as if the reference to the formula—

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

were a reference to—

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

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

A, B and C have the meanings given in regulation 6;

H is the aggregate for the chargeable day of the amounts found by applying the formula

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

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 26 applies but to which paragraph (2) does not apply;

I is the aggregate for the chargeable day of the amounts found by applying the formula—

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

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 1st April 2000;

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J is the value certified by the appropriate valuation officer to be the value attributable to the defined central list hereditament for 1st April 2000; and

K is the aggregate for the chargeable day of the amounts found by applying the formula

$$\frac{(BL - AF) \times N}{C \quad I}$$

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 1st April 2000;

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

BL and AF have the meanings given in regulation 25(2).

(4) 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.

(5) 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.