

STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

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—

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

(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);

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (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.