
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART IV

CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)

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.