

STATUTORY INSTRUMENTS

**1999 No. 3379**

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

**PART IV**

**CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)**

**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

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

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;

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

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

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.