
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

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);
- (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.