
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

Appropriate fraction

8.—(1) The appropriate fraction for a defined hereditament for a relevant year shall be found by applying the formula—

$$\frac{X}{100} \times Q$$

(2) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is £18,000 or more; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is £12,000 or more,

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.

(3) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £18,000; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £12,000,

then—

- (i) for the relevant year beginning on 1st April 2000, X is 105;
- (ii) for the relevant years beginning on 1st April 2001, 2002, 2003 and 2004, X is 107.5.

(4) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year, and

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is £18,000 or more, or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is £12,000 or more,

then—

- (i) for the relevant years beginning on 1st April 2000 and 2001, X is 97.5;
 - (ii) for the relevant year beginning on 1st April 2002, X is 95;
 - (iii) for the relevant year beginning on 1st April 2003, X is 92.5; and
 - (iv) for the relevant year beginning on 1st April 2004, X is 85.
- (5) For the purposes of this regulation, where the notional chargeable amount for the hereditament does not exceed the base liability for the year and—
- (a) the hereditament is situated in Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £18,000, or
 - (b) the hereditament is situated outside Greater London and the rateable value shown for it in the list for 1st April 2000 is less than £12,000,

then—

- (i) for the relevant years beginning on 1st April 2000 and 2001, X is 95;
 - (ii) for the relevant year beginning on 1st April 2002, X is 90;
 - (iii) for the relevant year beginning on 1st April 2003, X is 87.5, and
 - (iv) for the relevant year beginning on 1st April 2004, X is 75.
- (6) For the purposes of this regulation—
- (a) Q is the amount found by applying the formula—

$$\frac{RPI(1)}{RPI(2)}$$
 - (b) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;
 - (c) RPI(2) is the retail prices index for September of the financial year which precedes the year preceding the relevant year concerned;
 - (d) Q shall, if not a whole number, be calculated to three decimal places only—
 - (i) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
 - (ii) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (7) Where one or more of the provisions mentioned in paragraph (8) apply, this regulation applies subject to the modifications made by the provision concerned.
- (8) The provisions referred to in paragraph (7) are—
- (i) regulation 11(4)(b),
 - (ii) regulation 15,
 - (iii) paragraph 5 of Schedule 1, and
 - (iv) paragraph 11 of Schedule 2.