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DRAFT STATUTORY INSTRUMENTS

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**2000 No.**

**The Non-Domestic Rating (Chargeable Amounts)  
(Amendment) (England) Regulations 2000**

**Base liability for 2000/2001 for hereditaments outside previous transitional provisions**

3. In regulation 6—
- (a) in paragraph (3)(b), there is added at the end “less, in the case of a hereditament which is a small hereditament, the small hereditament factor.”;
  - (b) after paragraph (3) there is inserted—
    - “(3A) In paragraph (3)—
    - “small hereditament” means—
    - (a) a hereditament situated outside Greater London for which the rateable value shown in the list for 31st March 2000 is less than £10,000, or
    - (b) a hereditament situated in Greater London for which the rateable value shown in the list for 31st March 2000 is less than £15,000; and
    - “small hereditament factor” means the amount by which the non-domestic rating multiplier determined in accordance with Part I of Schedule 7 to the Act for the financial year beginning in 1997 exceeded that multiplier for the financial year beginning in 1996.”.