
STATUTORY INSTRUMENTS

1994 No. 3279

RATING AND VALUATION

The Non-Domestic Rating (Chargeable Amounts) Regulations 1994

Made - - - - 20th December 1994

Coming into force 21st December 1994

THE NON-DOMESTIC RATING (CHARGEABLE AMOUNTS) REGULATIONS 1994

PART I

INTRODUCTORY

1. Citation, commencement and interpretation
2. The relevant period and the relevant day

PART II

CHARGEABLE AMOUNTS (LOCAL LIST GENERAL)

3. Defined hereditament
4. Notional chargeable amount
5. Base liability for 1995-96 for hereditament within previous transitional provisions
6. Base liability for 1995-96 for hereditament outside previous transitional provisions
7. Base liability for years subsequent to 1995-96
8. Appropriate fraction
9. Case for which regulation 10 determines chargeable amount
10. Rules for determining chargeable amount
11. Change in rateable value after 1 April 1995
12. Special authorities: special cases
13. Special authorities: change in rateable value after 1 April 1995

PART III

CHARGEABLE AMOUNTS (LOCAL LIST: SPECIAL CASES)

14. Change in rateable value change of circumstances on 1 April 1995

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

15. Change in value before 1 April 1995 not reflected by alteration to list
16. Hereditament losing Crown exemption
17. Partly occupied hereditament

PART IV

CHARGEABLE AMOUNTS (CENTRAL LIST GENERAL)

18. Defined central list hereditament: rateable value assessed conventionally
19. Base liability for 1995-96 for central list hereditament outside previous transitional provisions
20. Base liability for 1995-96 for central list hereditament within previous transitional provisions
21. Base liability for central list hereditament for years subsequent to 1995-96
22. Notional chargeable amount for central list hereditament
23. Appropriate fraction for central list hereditament
24. Central list hereditament case for which regulation 25 determines chargeable amount
25. Central list hereditament: rules for determining chargeable amount
26. Change in rateable value for defined central list hereditament after 1 April 1995

PART V

CHARGEABLE AMOUNTS CLASS OF CENTRAL LIST HEREDITAMENTS

27. Defined class of central list hereditaments for which rateable values are prescribed
28. Base liability for 1995-96 for defined class of hereditaments
29. Base liability for defined class of hereditaments for years subsequent to 1995-96
30. Notional chargeable amount for defined class of hereditaments
31. Appropriate fraction for defined class of hereditaments
32. Defined class of hereditaments: case for which regulation 33 determines chargeable amount
33. Chargeable amount for defined class of hereditaments
34. Change in rateable value for defined class of hereditaments on or after 1 April 1995

PART V

I CERTIFICATION

35. Certification by appropriate valuation officer
36. Appeals against certification
Signature

SCHEDULE 1 — ALTERED HEREDITAMENTS

1. Altered hereditament: defined hereditament
2. Altered hereditament: base liability for 1995-96
3. Altered hereditament: notional chargeable amount
4. Altered hereditament: case for which regulation 10 determines chargeable amount
5. Altered hereditament: change in rateable value

SCHEDULE 2 — SPLITS AND MERGERS

1. Hereditament split or merged: new hereditament
2. Case where this Schedule applies
3. Rules for determining chargeable amount for new hereditament
4. (1) Subject to paragraph 7, the rules set out in...
5. (1) Subject to paragraph 7, the rules set out in...
6. (1) Subject to paragraph 7, the rules set out in...
7. Change in value of new hereditament: year of creation
8. Notional chargeable amount for new hereditament
9. Base liability for year after year in which creation day falls
10. Base liability for subsequent years for new hereditament
11. Rateable value: hereditament split or merged after 1 April 1995

SCHEDULE 3 — CLASS OF CENTRAL LIST HEREDITAMENTS SPLITTING FROM 1 APRIL 1995

1. Case where Schedule applies
2. Calculation of chargeable amounts where this Schedule applies
3. Base liability for 1995-96 for split class of hereditaments
4. Notional chargeable amount for split class of hereditaments
5. Chargeable amount for split class of hereditaments
6. Defined hereditament: former central list hereditament
7. Base liability for 1995-96 for former central list hereditament
8. Notional chargeable amount for former central list hereditament
9. Chargeable amount for former central list hereditament

SCHEDULE 4 — CENTRAL LIST HEREDITAMENTS TREATED FROM 1 APRIL 1995 AS ONE HEREDITAMENT

1. Case where Schedule applies
2. Rules for determining chargeable amount for merged
3. Base liability for merged hereditament for 1995-96
4. Notional chargeable amount for merged hereditament

SCHEDULE 5 — CENTRAL AND LOCAL LIST HEREDITAMENTS TREATED FROM 1 APRIL 1995 AS ONE HEREDITAMENT

1. Case where Schedule applies
2. Rules for determining chargeable amount for merged central and local list hereditament
3. Base liability for 1995-96 for merged central and local list hereditament
4. Notional chargeable amount for merged central and local list hereditament
5. Chargeable amount for merged central and local list hereditament

Explanatory Note