
STATUTORY INSTRUMENTS

1999 No. 3379

RATING AND VALUATION, ENGLAND

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

Made - - - - 16th December 1999

Coming into force - - 17th December 1999

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by sections 58, 140(4) and 143(1) and (2) of the Local Government Finance Act 1988⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

PART I
PRELIMINARY

Citation, extent, commencement and interpretation

1.—(1) These regulations, which extend to England only, may be cited as the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999 and shall come into force on the day after the day on which they are made.

(2) In these Regulations, unless the context otherwise requires—

“the Act” means the Local Government Finance Act 1988;

“the 1994 Regulations” means the Non-Domestic Rating (Chargeable Amounts) Regulations 1994⁽²⁾;

“the Appeals Regulations” means the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993⁽³⁾;

“altered hereditament” has the meaning given in paragraph 1 of Schedule 1;

(1) 1988 c. 41. Section 58 is amended by section 2 of the Non-Domestic Rating Act 1994 (c. 3) and paragraph 5 of Schedule 1 to the Local Government and Rating Act 1997 (c. 29). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1.

(2) S.I. 1994/3279, amended by S.I. 1995/961, S.I. 1995/1678, S.I. 1995/3322, S.I. 1996/911, S.I. 1996/3214, S.I. 1997/960 and S.I. 1996/3017.

(3) S.I. 1993/291, to which there are amendments not relevant to these Regulations.

“appropriate valuation officer”–

- (a) in relation to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;
- (b) in relation to any other hereditament, means the valuation officer maintaining the list in which the hereditament is, or would be, shown;

“central list” means a list compiled and maintained in accordance with section 52 of the Act;

“creation day” has the meaning given in paragraph 2 of Schedule 2;

“defined central list hereditament” has the meaning given in regulation 19(1);

“defined class of hereditaments” has the meaning given in regulation 28(1);

“defined hereditament” has the meaning given in regulation 3;

“designated person” means a person designated under section 53(1) of the Act;

“list” (except in the phrase “central list”) means the relevant local non-domestic rating list;

“rateable value order” in relation to a class of hereditaments means an order made as respects that class under paragraph 3(2) of Schedule 6 to the Act;

“relevant day” has the meaning given in regulation 2(2);

“relevant factor” means–

- (a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act, or
- (b) the extent to which a hereditament is exempt from non-domestic rating;

“relevant period” has the meaning given by regulation 2(1), and

“relevant year” has the meaning given in regulation 2(3).

(3) References in these Regulations to the hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed under section 53(1) of the Act as respects that designated person.

The relevant period and the relevant day

2.—(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply, is the period beginning on 1st April 2000 and ending on 31st March 2005.

(2) A relevant day is a day falling within the relevant period.

(3) A relevant year is a financial year falling within the relevant period.

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

Defined hereditaments

3.—(1) As regards a relevant day a hereditament is a defined hereditament if–

- (a) the conditions in paragraph (2) are fulfilled, or
- (b) it meets the conditions specified in paragraph 1 of Schedule 1, or
- (c) it meets the conditions specified in paragraph 2 of Schedule 2.

(2) The conditions mentioned in paragraph (1)(a) are that the hereditament is shown in the list for–

- (i) 31st March 2000;
- (ii) the relevant day; and

(iii) each day (if any) falling after 31st March 2000 and before the relevant day.

Notional chargeable amount

4.—(1) The notional chargeable amount for a defined hereditament for a relevant year shall be the amount found by applying the formula—

$$A \times B$$

(2) For the purposes of this regulation—

- (a) A is the rateable value shown for the hereditament for 1st April 2000 in the list, and
- (b) B is the non-domestic rating multiplier for the relevant year.

(3) Where regulation 15 (change in rateable value: change of circumstances) applies, this regulation applies subject to the modifications made in that regulation.

(4) For a hereditament to which Schedule 1 (altered hereditaments) applies, paragraph 3 of that Schedule applies for finding the notional chargeable amount.

(5) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraph 8 of that Schedule applies for finding the notional chargeable amount.

(6) For a hereditament to which Schedule 3 (splits and mergers: certified values) applies, paragraph 1 of that Schedule applies for finding the notional chargeable amount.

(7) For a hereditament to which paragraph 2(b) of Schedule 4 (former central list hereditaments) applies, this regulation applies for finding the notional chargeable amount, subject to the modifications contained in paragraph 6 of that Schedule.

Base liability for 2000/2001 for hereditament subject to previous transitional provisions

5.—(1) This regulation applies to a defined hereditament for the relevant year beginning in 2000 if regulation 10 of the 1994 Regulations applied to that hereditament for 31st March 2000; and where this regulation applies the base liability for that hereditament for that year shall be found in accordance with this regulation.

(2) Except where regulation 11(2) or (4) (changes in rateable value) of the 1994 Regulations applied for the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$BL \times AF$$

(3) In a case where regulation 11(2) (increase in rateable value) of the 1994 Regulations applied to the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$(BL \times AF) \div (N \div B)$$

(4) In a case where regulation 11(4) (decrease in rateable value) of the 1994 Regulations applied to the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

$$(BL \times AF) \times N$$

.

(5) For the purposes of this regulation—

- (a) BL is the base liability for the hereditament for 31st March 2000, determined in accordance with regulation 7 of the 1994 Regulations, as modified, where appropriate, by Schedule 2 to those Regulations;
- (b) AF is the appropriate fraction for the hereditament for 31st March 2000, determined in accordance with regulation 8 of the 1994 Regulations;
- (c) B is the non-domestic rating multiplier for the financial year beginning on 1st April 1999;

(d) J is the rateable value shown for the hereditament for 1st April 1995 in the list or, as the case may be, the amount treated as that amount in accordance with regulation 11 (changes in rateable value) or Schedule 2 (splits and mergers) of the 1994 Regulations; and

(e) N is the rateable value shown for 31st March 2000 in the list.

(6) For a hereditament to which Schedule 2A (splits and mergers: certified values)(4) applies, paragraph 3 of that Schedule applies for finding the base liability for the relevant year beginning in 2000.

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.

Base liability for years subsequent to 2000/2001

7.—(1) The base liability for a defined hereditament for a relevant year (the year concerned) beginning after the first relevant year of the relevant period shall be found by applying the formula—

$$BL \times AF$$

(2) For the purposes of this regulation—

(a) BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

(b) AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

(3) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraphs 9 and 10 of that Schedule apply for finding the base liability.

(4) For a hereditament to which Schedule 3 (splits and mergers—certified values) applies, paragraph 3 of that Schedule applies for finding the base liability for years subsequent to the relevant year beginning in 2000.

(4) Inserted by [S.I. 1996/911](#).

Appropriate fraction

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

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

(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.

Case for which regulation 10 determines chargeable amount

- 9.—(1) Regulation 10 applies to a defined hereditament for a relevant day (the day concerned) if—
 - (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43 or 45 of the Act, and
 - (b) NCA is—
 - (i) greater than BL and greater than $(BL \times AF)$, or
 - (ii) less than BL and less than $(BL \times AF)$.
- (2) For the purposes of this regulation—
 - (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls,
 - (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls,
 - (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.
- (3) Where one or more of the following provisions apply—
 - (a) regulation 11(4) (certified value for new hereditament);
 - (b) regulation 12 (change in rateable value after 1st April 2000);

- (c) regulation 18 (partly-occupied hereditament); or
 - (d) paragraph 5 of Schedule 4 (former central list hereditament),
- regulation 10 applies subject to the modifications made in the provision or provisions concerned.
- (4) Regulation 10 shall not apply—
 - (a) where regulation 13 (special authorities: special cases) applies in any year; or
 - (b) where Schedule 2 (splits and mergers) applies to a hereditament, in the year in which the creation day falls.
 - (5) Where paragraph 4 of Schedule 1 (altered hereditaments) applies, this regulation applies subject to the modification made by that paragraph.
 - (6) Regulation 10 does not apply to a defined hereditament for the day concerned if—
 - (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(2) or 8(3), and
 - (b) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(4) or 8(5);
- or if—
- (i) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(4) or 8(5), and
 - (ii) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(2) or 8(3).

Rules for determining chargeable amount

10.—(1) For a hereditament to which this regulation applies, the chargeable amount for a chargeable day which is a relevant day shall be found in accordance with the rules prescribed in this regulation in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act(5).

(2) Subject to paragraphs (4), (6) and (8), the chargeable amount for the chargeable day shall be calculated by applying the formula—

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

- (3) For the purposes of this regulation—
 - (a) C is the number of days in the year in which the relevant day falls, and
 - (b) BL and AF have the meanings given in regulation 9(2).
- (4) Where paragraph (5) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 5.
- (5) This paragraph applies where, on the day concerned, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(5) Section 43 is amended by paragraph 2 of Schedule 1 to the Local Government and Rating Act 1997 (c. 29).

(6) Where paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This paragraph applies where, on the day concerned, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

Certified value for new hereditament

11.—(1) This regulation applies in any year beginning on or after 1st April 2000 for the calculation of a chargeable amount in relation to a defined hereditament which is a new hereditament coming into existence on or after 1st April 2000 in circumstances where Schedule 2 applies; and in this regulation and in Schedule 3 the expressions “new hereditament” and “creation day” have the meanings given to each in Schedule 2.

(2) Where this regulation applies in respect of a new hereditament on a relevant day, an interested person may apply for a value to be certified for that hereditament as specified in paragraph (3); and in this paragraph “interested person” has the same meaning as in the Appeals Regulations⁽⁶⁾.

(3) The value specified in this paragraph is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the new hereditament if it had existed on 31st March 2000 and had fallen to be entered in the list for that day.

(4) Where a value has been certified as specified in paragraph (3) in respect of a new hereditament—

- (a) Schedule 3 applies in relation to that hereditament in place of Schedule 2, and
- (b) regulations 8 to 14 apply in relation to that hereditament as if for references to 1st April 2000 there were substituted references to the creation day.

Change in rateable value after 1st April 2000

12.—(1) Paragraph (2) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1st April 2000 the rateable value shown in the list for the hereditament is greater than that shown for it for 1st April 2000.

(2) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to the formula

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

were a reference to—

$$\frac{(BI \times AF)}{C} \quad (N \quad J) \times B$$

(3) Paragraph (4) applies in respect of a defined hereditament in a case where regulation 10 applies where for a day after 1st April 2000 the rateable value shown in the list for the hereditament is less than that shown for 1st April 2000.

(4) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to the formula

(6) [S.I. 1993/291](#), to which there are amendments not relevant to this provision.

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

were a reference to—

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

- (5) For the purposes of the provisions substituted by paragraphs (2) and (4)—
- (a) B is the non-domestic rating multiplier for the relevant year in which the day falls;
 - (b) C is the number of days in the relevant year in which the relevant day falls;
 - (c) J is the rateable value shown for the hereditament in the list for 1st April 2000;
 - (d) N is the rateable value shown for the hereditament in the list for the day; and
 - (e) BL and AF have the meanings given in regulation 9(2).
- (6) Where one or more of the following provisions apply—
- (a) regulation 11(4)(b) (certified value for new hereditament);
 - (b) regulation 15 (change in rateable value: change of circumstances on 1st April 2000);
 - (c) paragraph 5 of Schedule 1 (altered hereditament);
 - (d) paragraph 11 of Schedule 2 (rateable value: split or merger after 1st April 2000),

this regulation applies subject to the modification made by the provision concerned.

Special authorities: special cases

13.—(1) This regulation applies in relation to a defined hereditament which fulfils the conditions in regulation 9(1), and which is situated in the area of a special authority, for a relevant year for which the non-domestic rating multiplier set by the special authority is different from the non-domestic rating multiplier for the year.

(2) Subject to paragraphs (4) and (6), in any relevant year where this regulation applies and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall, in place of the provisions of sections 43(4) to (6), 44 and 45(4) to (6) of the Act, be calculated by applying the formula—

$$\frac{(BL \times AF)}{C} + \frac{(D - B)}{C} \times J$$

- (3) For the purposes of this regulation—
- (a) B is the non-domestic rating multiplier for the year in which the chargeable day falls;
 - (b) J is the rateable value shown for the hereditament in the list for 1st April 2000;
 - (c) D is the non-domestic rating multiplier of the special authority concerned for the relevant year in which the chargeable day falls;
 - (d) C is the number of days in the relevant year; and
 - (e) BL and AF have the meanings given by regulation 9(2).
- (4) In a relevant year where this regulation and paragraph (5) apply and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (2) by 5.
- (5) This paragraph applies where, on the chargeable day, the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) In a relevant year when this regulation and paragraph (7) apply and D exceeds B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing the amount calculated in accordance with paragraph (2) by 10.

(7) This paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

(8) Subject to paragraphs (9) and (10), where this regulation applies and in a relevant year D is less than B, the chargeable amount for the chargeable day which is a relevant day for the hereditament shall be calculated by applying the formula—

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

(9) In a relevant year where this regulation and paragraph (5) apply and D is less than B, the chargeable amount for the chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (8) by 5.

(10) In a relevant year where this regulation and paragraph (7) apply and D is less than B, the chargeable amount for a chargeable day which is a relevant day for the hereditament shall be found by dividing the amount calculated in accordance with paragraph (8) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing the amount calculated in accordance with paragraph (8) by 10.

(11) Where one or more of the following provisions apply—

- (a) regulation 11(4)(b) (certified value for new hereditament),
- (b) regulation 14 (special authorities: change in rateable value after 1st April 2000),
- (c) regulation 17 (hereditaments losing Crown exemption),
- (d) regulation 18 (partly-occupied hereditaments),
- (e) paragraph 5 of Schedule 1 (altered hereditaments),
- (f) paragraph 11 of Schedule 2 (splits and mergers),
- (g) paragraph 6 of Schedule 4 (former central list hereditament);

this regulation applies subject to the modification made by the provisions concerned.

(12) For a hereditament to which this regulation and Schedule 2 (splits and mergers) apply, the chargeable amount for a chargeable day in the year in which the creation day falls shall be found in accordance with Schedule 2.

Special authorities: change in rateable value after 1st April 2000

14.—(1) Paragraph (2) applies where for a day after 1st April 2000, the rateable value shown in the list for a defined hereditament in a case where regulation 13 applies is greater than that shown for it for 1st April 2000.

(2) Where this paragraph applies, regulation 13 shall have effect as regards the hereditament for the day as if the reference to the formula—

$$\frac{(BL \times AF)}{C} \quad \frac{(D - B) \times J}{C}$$

were a reference to the formula—

$$\frac{(BI \times AF) + (N \times D) - (J \times B)}{C}$$

and as if the reference to the formula—

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

were a reference to the formula—

$$\left(\frac{(BL \times AF) \times D}{C \times B} \right) + (N - D) \times \frac{D}{C}$$

(3) Paragraph (4) applies where for a day after 1st April 2000 the rateable value shown in a list for a defined hereditament in a case where regulation 13 applies is less than that shown for it for 1st April 2000.

(4) Where this paragraph applies, regulation 13 (special authorities: special cases) shall have effect as regards the hereditament for the day as if the reference to the formula—

$$\frac{(BL \times AF)}{C} + \frac{(D - B) \times J}{C}$$

were a reference to the formula—

$$\left(\frac{(BL \times AF) \times N}{C \times J} \right) - \frac{(D - B) \times N}{C}$$

and as if the reference to the formula—

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

were a reference to the formula—

$$\frac{(BL \times AF) \times D \times N}{C \times B \times J}$$

(5) For the purposes of paragraphs (2) and (4)—

- (a) B is the non-domestic rating multiplier for the relevant year in which the chargeable day falls;
- (b) C is the number of days in the relevant year;
- (c) D is the non-domestic rating multiplier of the special authority concerned for the relevant year;
- (d) N is the rateable value shown in the list for the hereditament for the day;
- (e) J is the rateable value shown in the list for the hereditament for 1st April 2000; and
- (f) BL and AF have the meanings given by regulation 9(2).

(6) Where one or more of the following provisions apply—

- (a) regulation 11(4)(b) (certified value for new hereditament),
- (b) regulation 15 (change in rateable value: change of circumstances),
- (c) paragraph 5 of Schedule 1 (altered hereditament),
- (d) paragraph 11 of Schedule 2 (splits and mergers),
- (e) paragraph 6 of Schedule 4 (former central list hereditament),

this regulation applies subject to the modification made by the provision concerned.

PART III

CHARGEABLE AMOUNTS: SPECIAL CASES

Change in rateable value: change of circumstances on 1st April 2000 (local lists)

15.—(1) This regulation applies where any circumstances regarding a relevant factor taken into account in determining the rateable value shown for a defined hereditament for 1st April 2000 in the list are different from the circumstances regarding that factor existing on 31st March 2000, so that the rateable value shown for 1st April 2000 is different from that which would have been shown if the circumstances regarding that factor existing on 31st March 2000 continued to exist on 1st April 2000.

(2) Where this regulation applies, the references in regulations 4 and 8 to a rateable value shown for 1st April 2000 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31st March 2000.

(3) Where this regulation and regulation 10 apply, regulations 12 and 14 apply and—

- (a) the reference in regulations 12(1), (3) and (5) and 14(1), (3) and (5) to a rateable value shown for 1st April 2000 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31st March 2000, and
- (b) the references in regulations 12(1) and (3) and 14(1) and (3) to the rateable value for a day after 1st April 2000 shall be treated as including a reference to the rateable value actually shown for 1st April 2000.

Change in value before 1st April 2000 not reflected by alteration to local list

16.—(1) This regulation applies where—

- (a) the appropriate valuation officer has with effect from 1st April 2000 altered the list in relation to a hereditament in accordance with regulation 13(8B) of the Appeals Regulations⁽⁷⁾;
- (b) the rateable value shown for the hereditament in the list for 31st March 2000 is inaccurate; and
- (c) had the valuation officer been aware of that inaccuracy in sufficient time to have altered the list, he would have altered the list to correct the inaccuracy.

(2) Where this regulation applies, the reference to Y in regulation 6 (base liability where hereditament outside previous transitional provisions) shall be treated as a reference to a value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for 31st March 2000 had the list been altered on or before that date to correct the inaccuracy referred to in paragraph (1)(b) of this regulation.

Crown hereditaments

17.—(1) This regulation applies to a hereditament which becomes subject to rating on 1st April 2000 by virtue of section 65A (Crown property)⁽⁸⁾ of the Act.

(2) For the purposes of regulations 5(1) and 6(1), (or, as the case may be, regulations 20(1) and 21(1)), regulation 10 (or, as the case may be, regulation 25) of the 1994 Regulations is to be treated as applying or not applying for 31st March 2000 in respect of the hereditament if, but for any rules

⁽⁷⁾ Inserted by regulation 2(5) of [S.I. 1994/1809](#).

⁽⁸⁾ Section 65A is inserted by section 3 of the Local Government and Rating Act [1997 \(c. 29\)](#).

as to Crown exemption from rating applying to the hereditament for that day, that regulation would have applied or, as the case may be, would not have applied for that day.

(3) For the purpose of regulation 5(2) to (4) (or, as the case may be, regulation 21(2) to (7) of these Regulations, regulation 11(2) (increase in rateable value) or (4) (decrease in rateable value) or (as the case may be) regulation 26(2) of the 1994 Regulations is to be treated as applying or not applying for 31st March 2000 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, regulation 10 or (as the case may be) regulation 26 of these Regulations would have applied or, as the case may be, would not have applied for that day.

(4) For the purposes of regulation 5 or (as the case may be) regulation 21, the base liability and appropriate fraction which, but for any rules as to Crown exemption from rating applying to the hereditament, would have been the base liability and appropriate fraction for the hereditament for 31st March 2000 determined as mentioned in that regulation shall be treated as being that base liability and that appropriate fraction for the hereditament.

(5) For the purposes of determining under this regulation the base liability which, but for any rules as to Crown exemption from rating applying to that hereditament would have been the base liability for 31st March 2000, the appropriate valuation officer shall certify any value which, but for those rules, would have been required for that purpose.

Partly-occupied hereditaments

18.—(1) As regards a relevant day and a defined hereditament in relation to which an apportionment under section 44A of the Act (partly-occupied hereditaments)⁽⁹⁾ is applicable, any chargeable amount for the day as respects the hereditament found in accordance with regulations 10 or 13 or Schedule 2 (as modified by any provision of these Regulations) shall be treated as multiplied by the factor—

$$\frac{A}{P}$$

(2) In paragraph (1)—

A is the amount found under section 44(2) of the Act, as substituted by section 44A(7) or (9) (as the case may be) for the relevant day as respects the hereditament, and

P is the rateable value shown for the hereditament under section 42(4) of the Act.

PART IV

CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)

Defined central list hereditament: rateable value assessed conventionally

19.—(1) As regards a relevant day, a hereditament is a defined central list hereditament if the first and second conditions are satisfied.

(2) The first condition is that the hereditament is shown in the central or a local non-domestic rating list for 31st March 2000 and in the central list for—

(a) the relevant day; and

(b) each day (if any) falling after 31st March 2000 and before the relevant day.

(3) The second condition is that for each day referred to in paragraph 2(a) or (b), a rateable value, determined for the hereditament under paragraphs 2 to 2C of Schedule 6 to the Act, is included in

(9) Section 44A is inserted by paragraph 22 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

the rateable value (as a whole) shown in the central list against the name of the designated person for the hereditaments prescribed in relation to that person.

Base liability for 2000/2001 for central list hereditament outside previous transitional provisions

20.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 2000 if neither regulation 10 (rules for determining chargeable amount: local lists) nor regulation 25 (rules for determining chargeable amount: central list) of the 1994 Regulations applies to that hereditament for 31st March 2000.

(2) Where this regulation applies to a hereditament, the base liability for that hereditament shall be found by applying the formula $Y \times Z$.

(3) For the purposes of this regulation—

(a) Y is—

- (i) in the case of a hereditament shown in a local non-domestic rating list for 31st March 2000, the value shown for the hereditament for that date in the list, and
- (ii) in the case of a hereditament shown in the central list for 31st March 2000, the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31st March 2000 in the central list if that had been the only hereditament of the designated person shown in that list for that date, and

(b) Z is the non-domestic rating multiplier for the financial year beginning in 1999.

Base liability for 2000/2001 for central list hereditament within previous transitional provisions

21.—(1) This regulation applies to a defined central list hereditament for the relevant year beginning in 2000 if regulation 10 (rules for determining chargeable amount: local lists) or regulation 25 (rules for determining chargeable amount: central list) of the 1994 Regulations applies to that hereditament for 31st March 2000.

(2) In a case where regulation 10 of the 1994 Regulations applies to the hereditament for 31st March 2000, except where regulation 11(2) or 11(4) (changes in rateable value) of the 1994 Regulations also applies, the base liability shall be found by applying the formula $(BL \times AF)$.

(3) In a case where regulation 11(2) of the 1994 Regulations applies to the hereditament for 31st March 2000, the base liability shall be found by applying the formula $(BL \times AF) + (N - J) \times B$.

(4) In a case where regulation 11(4) of the 1994 Regulations applies to the hereditament for 31st March 2000, the base liability shall be found by applying the formula—

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

(5) For the purposes of paragraphs (1) to (4), BL, AF, N and J have the same meanings as in regulation 5.

(6) In a case where regulation 25 of the 1994 Regulations applies to the hereditament for 31st March 2000 and regulation 26(2) of those Regulations does not apply, the base liability shall be found by applying the formula $(BL \times AF)$.

(7) In a case where regulation 26(2) applies to the hereditament for 31st March 2000, the base liability shall be found—

- (a) in a case where N is greater than J, by applying the formula $(BL \times AF) + ((N - J) \times B)$;
- (b) in a case where N is less than J, by applying the formula

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

(8) For the purposes of paragraphs (6) and (7)–

BL is the base liability for the hereditament for 31st March 2000 determined in accordance with regulation 21 of the 1994 Regulations;

AF is the appropriate fraction for the hereditament for 31st March 2000 determined in accordance with regulation 23 of those Regulations;

B is the non-domestic rating multiplier for the financial year beginning on 1st April 1999;

J is the value certified by the appropriate valuation officer to be the amount of the rateable value which would have been shown in the central list for the hereditament for 1st April 1995 if that had been the only hereditament of the designated person shown in the list for that day; and

N is the value certified by the appropriate valuation officer to be the rateable value which would have been shown for the hereditament for 31st March 2000 in the central list if that has been the only hereditament of the designated person shown in that list for that date.

Base liability for central list hereditament for subsequent years

22.—(1) The base liability for a defined central list hereditament for a relevant year (the year concerned) beginning after the first relevant year of the relevant period shall be found by applying the formula $(BL \times AF)$.

(2) For the purposes of this regulation–

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

Notional chargeable amount for central list hereditament

23.—(1) The notional chargeable amount for a defined central list hereditament for a relevant year shall be found by applying the formula $A \times B$.

(2) For the purposes of this regulation–

A is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for that hereditament for 1st April 2000 if that had been the only hereditament of the designated person shown in the list for that date, and

B is the non-domestic rating multiplier for the relevant year.

Appropriate fraction for central list hereditament

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

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

(2) For the purposes of this regulation–

(a) where the notional chargeable amount of the hereditament for the relevant year exceeds the base liability for the hereditament for the year, 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;
- (b) where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the year, then—
 - (i) for the relevant financial years beginning on 1st April 2000 and 2001, X is 97.5;
 - (ii) for the relevant financial year beginning on 1st April 2002, X is 95;
 - (iii) for the relevant financial year beginning on 1st April 2003, X is 92.5; and
 - (iv) for the relevant financial year beginning on 1st April 2004, X is 85.

(3) For the purposes of this regulation—

Q is the amount found by applying the formula—

$$\frac{RPI(1)}{RPI(2)}$$

where—

RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;

RPI(2) is the retail prices index for September of the financial year which precedes the year preceding the relevant year concerned; and

Q shall, if not a whole number, be calculated to 3 decimal places only—

- (i) adding one thousandth where (apart from this sub-paragraph) there would be more than ten-thousandths, and
- (ii) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be 5, or less than 5, ten-thousandths.

Central list hereditament—case for which regulation 26 determines chargeable amount

25.—(1) Regulation 26 applies to a defined central list hereditament for a chargeable day which is a relevant day (the day concerned) if—

- (a) a chargeable amount for the day concerned would, but for these Regulations, fall to be determined under section 54 of the Act, and
- (b) NCA is—
 - (i) greater than BL and greater than $(BL \times AF)$, or
 - (ii) less than BL and less than $(BL \times AF)$.
- (2) For the purposes of this regulation—
 - (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls;
 - (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls; and
 - (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.
- (3) Regulation 26 does not apply to a defined central list hereditament for the day concerned if—
 - (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (of if determined again

following an alteration of the central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(a), and

(b) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(2)(b);

or if—

- (i) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 24(2)(b), and
- (ii) as respects the day concerned, the value of X falls to be determined (or if determined again following an alteration of the central list, in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 24(2)(a).

Central list hereditament: rules for determining chargeable amount

26.—(1) Where this regulation applies to a hereditament, the chargeable amount as respects the designated person for the description of hereditaments of which it forms the whole or part for a chargeable day which is a relevant day shall be found in accordance with the rules prescribed in paragraph (2) in place of the provisions of section 54(4) to (7) of the Act.

- (2) The chargeable amount for a chargeable day shall be calculated by applying the formula—

$$\frac{(A \times B) + H}{C}$$

- (3) For the purposes of this regulation—

A is the amount certified by the appropriate valuation officer to be the portion of the rateable value shown for the day in the central list against the name of the designated person which is not attributable to hereditaments to which this regulation applies;

B is the non-domestic rating multiplier for the relevant year;

C is the number of days in the relevant year;

H is the aggregate for the day of the amounts found by applying the formula—

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

for every hereditament to which this regulation applies shown for the day in the central list against the name of the designated person; and

BL and AL have the meanings given in regulation 25(2).

- (4) In a case where regulation 27 applies, this regulation has effect subject to the modifications made in that regulation.

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—

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

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

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

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.

PART V

CHARGEABLE AMOUNTS: CLASS OF CENTRAL LIST HEREDITAMENTS

Defined class of central list hereditaments for which rateable values are prescribed

28.—(1) In this Part, a defined class of hereditaments is any class of hereditaments prescribed as respects a designated person by regulations for the purposes of section 53(1) of the Act, for which—

- (a) a rateable value specified, or determined in accordance with rules prescribed, by order under paragraph 3(2) of Schedule 6 to the Act, is shown in the central list for 31st March 2000; and
- (b) a rateable value is shown in the central list for 1st April 2000.

(2) This Part applies to classes of hereditaments where Schedule 4 applies subject to modifications made in that Schedule.

Base liability for 2000/2001 for defined class of hereditaments

29.—(1) The base liability of a defined class of hereditaments for the relevant year beginning in 2000 shall be found by applying the formula $Y \times Z$.

(2) For the purposes of this regulation—

Y is the rateable value shown for the class of hereditaments in the central list for 31st March 2000; and

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

Base liability for defined class of hereditaments for years subsequent to 2000/2001

30.—(1) The base liability for a defined class of hereditaments for a relevant year beginning after the first relevant year of the relevant period (the year concerned) shall be found by applying the formula $(BL \times AF)$.

(2) For the purposes of this regulation—

BL is the base liability for the class of hereditaments for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the class of hereditaments for the relevant year immediately preceding the year concerned.

Notional chargeable amount for defined class of hereditaments

31.—(1) The notional chargeable amount for a relevant year for a defined class of hereditaments shall be found by applying the formula $A \times B$.

(2) For the purposes of this regulation—

A is the rateable value shown in the central list for the class of hereditaments for 1st April 2000; and

B is the non-domestic rating multiplier for the relevant year.

Appropriate fraction for defined class of hereditaments

32.—(1) The appropriate fraction for a relevant year for a defined class of hereditaments shall be found by applying the formula—

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

- (2) For the purposes of this regulation—
- (a) where the notional chargeable amount of the class of hereditaments for the relevant year exceeds the base liability for the class for the year, 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;
 - (b) where the notional chargeable amount for the class of hereditaments for the relevant year does not exceed the base liability for the class for the year, then—
 - (i) for the relevant financial years beginning on 1st April 2000 and 2001, X is 97.5;
 - (ii) for the relevant financial year beginning on 1st April 2002, X is 95;
 - (iii) for the relevant financial year beginning on 1st April 2003, X is 92.5; and
 - (iv) for the relevant financial year beginning on 1st April 2004, X is 85.
- (3) For the purposes of this regulation Q is the amount found by applying the formula—
- $$\frac{RPI(1)}{RPI(2)}$$
- (a) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned;
 - (b) RPI(2) is the retail prices index for September of the financial year which precedes the year preceding the relevant year concerned;
 - (c) 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.

Defined class of hereditaments: case for which regulation 34 determines chargeable amount

33.—(1) Regulation 34 applies to a defined class of hereditament for a relevant day (the day concerned) if—

- (a) as regards the class of hereditaments the day concerned is a chargeable day for which a chargeable amount would, but for the Regulations, fall to be determined under section 54 of the Act, and
 - (b) NCA is—
 - (i) greater than BL and greater than $(BL \times AF)$, or
 - (ii) less than BL and less than $(BL \times AF)$.
- (2) For the purposes of this regulation—
- NCA is the notional chargeable amount for the class of hereditaments for the relevant year within which the day concerned falls,
- BL is the base liability for the class of hereditaments for the relevant year within which the day concerned falls,

AF is the appropriate fraction for the class of hereditaments for the relevant year within which the day concerned falls.

- (3) Regulation 34 does not apply to a defined class of hereditaments for the day concerned if—
- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined in accordance with regulation 32(2)(a); and
 - (b) as respects the day concerned, the value of X falls to be determined in accordance with regulation 32(2)(b);

or if—

- (i) as respects a relevant day falling before the day concerned, the value of X, for the purposes of determining the appropriate fraction, fell to be determined in accordance with regulation 32(2)(b), and
- (ii) as respects the day concerned, the value of X falls to be determined in accordance with regulation 32(2)(a).

Chargeable amount for defined class of hereditaments

34.—(1) The chargeable amount for a chargeable day which is a relevant day for a class of hereditaments to which this regulation applies shall be found in accordance with the rules prescribed in paragraph (2) in place of the provisions of section 54(4) to (7) of the Act.

(2) Where this regulation applies, the chargeable amount for the chargeable day shall be calculated by applying the formula—

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

- (3) For the purposes of this regulation—

BL and AF have the meanings given in regulation 33(2), and

C is the number of days in the relevant year.

- (4) Where this regulation applies, it has effect subject to the provisions of regulation 35.

Change in rateable value for defined class of hereditaments on or after 1st April 2000

35.—(1) Where regulation 34 applies in respect of a defined class of hereditaments, paragraph (2) applies where for a day on or after 1st April 2000 the rateable value shown in the central list for the class of hereditaments is greater than the amount J.

(2) Where this paragraph applies, regulation 34 applies as regards the class of hereditaments for the day as if the reference to

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

were a reference to—

$$\frac{(BL \times AF) - (N - J) \times B}{C}$$

- (3) Where regulation 34 applies, paragraph (4) applies in respect of a defined class of hereditaments where for a day on or after 1st April 2000 the rateable value shown in the central list of the class of hereditaments is less than the amount J.

(4) Where this paragraph applies, regulation 34 shall have effect as regards the class of hereditaments for the days as if the reference to

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

were a reference to—

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

(5) For the purposes of this regulation—

B is the non-domestic rating multiplier for the relevant year in which the day falls;

C is the number of days in the relevant year;

J is the rateable value shown for the class of hereditaments for 1st April 2000 in the central list;

N is the rateable value shown for the class of hereditaments for the day in the central list; and

BL and AF have the meanings given in regulation 33(2).

PART VI

CERTIFICATION

Certification by appropriate valuation officer

36.—(1) The appropriate valuation officer shall certify the values which fall to be certified by him under these Regulations as soon as practicable after the circumstances calling for the certification come to his attention (whether by virtue of an application by the billing authority, the Secretary of State, the ratepayer concerned, or otherwise).

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, he shall certify the value which in his opinion should be substituted for that originally certified.

(3) A certification under paragraph (2) shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification, and any appeal against that certification under regulation 37 of these Regulations shall be deemed to have been withdrawn.

(4) The valuation officer certifying a value in pursuance of these Regulations shall send a copy of the certification to—

(a) the billing authority concerned, or, in so far as it relates to a liability under section 54 of the Act, the Secretary of State; and

(b) subject to paragraph (5), the ratepayer concerned.

(5) Where the certificate in question is given for the purposes of regulation 17(5), no copy is required to be sent in pursuance of paragraph (4)(b) unless the certification is one which has been substituted in pursuance of paragraph (2).

(6) The copy of a certification sent to a ratepayer in pursuance of paragraph (4) shall be accompanied by a statement of the effect, in relation to the certification—

(a) of regulation 37, and

(b) where it is a certification under paragraph (2), of paragraph (3),

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(7) The valuation officer certifying a value in pursuance of these Regulations shall retain the certification, and a person may at any reasonable time inspect it.

Appeals against certification

37.—(1) Subject to paragraph (5), where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer in pursuance of any provision of these Regulations is dissatisfied with the value so certified, he may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before April 2001, a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless within 4 weeks of the date of the service of the notice of the appellant's reasons under paragraph (2), either—

- (a) the notice is withdrawn, or
- (b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Part VI of the Appeals Regulations (general provisions relating to appeals) applies in relation to an appeal under this regulation.

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,
Department of the Environment, Transport and
the Regions

16th December 1999

SCHEDULE 1

Part II

ALTERED HEREDITAMENTS

Altered hereditament: defined hereditament

1. This Schedule applies to a hereditament (the “altered hereditament”) if—
 - (a) it comprises, wholly or mainly, any property which was the whole or part of—
 - (i) a hereditament shown in the list at any time in the period beginning on 1st April 1995 and ending on 31st March 2000, or
 - (ii) a hereditament which was at any time a defined hereditament;
 and the hereditament of which the altered hereditament is so comprised is, in this Schedule, referred to as the “original hereditament”;
 - (b) the original hereditament was deleted from the list with effect from any day as a result of a structural alteration to that hereditament; and
 - (c) for a day on or after 1st April 2000 the altered hereditament is shown for the first time in the list following the alteration.

Altered hereditament: base liability for 2000/2001

2.—(1) The base liability for the relevant year beginning in 2000 for an altered hereditament shall be found by applying the formula $Y \times Z$, where—

Y is the amount mentioned in sub-paragraph (2), and

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

(2) The amount referred to in sub-paragraph (1) is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the hereditament for 31st March 2000 under paragraph 2(6) of Schedule 6 to the Act (altered rateable value) on the assumption that—

- (a) the hereditament had come into existence on 31st March 2000 and
- (b) the matters referred to in paragraph 2(7) of that Schedule as respects the hereditament were as they were assumed to be on the day on which it was shown for the first time in the list as mentioned in paragraph 1(c) of this Schedule.

Altered hereditament—notional chargeable amount

3.—(1) The notional chargeable amount for a relevant year for an altered hereditament shall be found by applying the formula $A \times B$.

(2) For the purposes of this paragraph—

A is the rateable value shown for the hereditament for the day for which it is shown for the first time in the list following its alteration, and

B is the non-domestic rating multiplier for the relevant year.

Altered hereditament: case for which regulation 10 determines chargeable amount

4. Regulation 9 shall have effect in relation to an altered hereditament as if regulation 9(1)(b) (i) were omitted.

Altered hereditament: change in rateable value

5. Where this Schedule applies, regulations 8 (appropriate fraction), 12 (change in rateable value), 13 (special authorities: special cases) and 14 (special authorities: change in rateable value) apply in relation to an altered hereditament as if for references to 1st April 2000 there were substituted references to the day for which the altered hereditament is shown for the first time in the list following its alteration.

SCHEDULE 2

Part II

SPLITS AND MERGERS

Hereditament split or merged: new hereditament

1. In this schedule, a new hereditament is a hereditament which comes into existence by virtue of—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously rated in parts becoming liable to be rated as a single hereditament, or
- (c) a hereditament or any part of a hereditament becoming part of a different hereditament,

and an “old hereditament” in relation to a new hereditament is any hereditament from which it was formed in whole or in part.

Cases in which this Schedule applies

2. This Schedule applies where—

- (a) on a day (“the creation day”) on or after 1st April 2000 a new hereditament comes into existence;
- (b) immediately before the creation day an old hereditament in relation to the new hereditament was a defined hereditament, or, in the case where the creation day is 1st April 2000, an old hereditament was shown in the list for 31st March 2000; and
- (c) a rateable value is shown for the new hereditament in the list for—
 - (i) the creation day;
 - (ii) the relevant day (if different from the creation day), and
 - (iii) each day (if any) falling after the creation day and before the relevant day.

Rules for determining chargeable amount for new hereditament

3.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
 - (b) the creation day falls on 1st April 2000, and
 - (c) the new hereditament comprises or incorporates all or part of a single old hereditament.
- (2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

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$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the amount which would have been the chargeable amount for the old hereditament for 1st April 2000 if—

- (a) the old hereditament were shown in the list for 1st April 2000;
- (b) its rateable value for that day were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31st March 2000; and
- (c) the old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for 1st April 2000;

J is the rateable value shown in the list for the new hereditament for the creation day, and

S is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the old hereditament for April 1st 2000 if that hereditament were shown in the list for that date on the assumption mentioned in paragraph (b) in the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

4.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on 1st April 2000, and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the total of the amounts which would have been the chargeable amounts for 1st April 2000 for the old hereditaments comprised or incorporated in the new hereditament if—

- (a) each of the old hereditaments was shown in the list for 1st April 2000;
- (b) the rateable value for each was the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31st March 2000; and
- (c) each old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for 1st April 2000;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the total of the values certified by the appropriate valuation officer to be the rateable values which would have been shown in the list for 1st April 2000 for the old hereditaments incorporated or comprised in the new hereditament if they were shown in the list for that date on the assumption mentioned in paragraph (b) of the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

5.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of section 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2000, and
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament.

(2) Subject to paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

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R is the amount which would have been the chargeable amount for the old hereditament for the creation day if—

- (a) the old hereditament continued to exist and was shown in the list for that day;
- (b) the rateable value for that day was the same as for the previous day;
- (c) the old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the rateable value shown in the list for the old hereditament for the day immediately before the creation day.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

6.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of section 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2000, and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) For the purposes of this paragraph—

R is the total of the amounts which would have been chargeable amounts for the creation day for the old hereditaments incorporated or comprised in the new hereditament if—

- (a) each of the old hereditaments was shown in the list for that day;
- (b) each rateable value for that day was the same as for the previous day; and

- (c) each old hereditament was occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day, and

S is the total of the rateable values shown in the list for the day immediately before the creation day for the old hereditaments incorporated or comprised in the new hereditament.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

Changes in the value of new hereditament: year of creation

7.—(1) Sub-paragraph (2) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for the hereditament is greater than that shown for the creation day.

(2) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J}{S} + \frac{(N - J) \times B}{C}$$

(3) Sub-paragraph (4) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for a hereditament is less than that shown in the list for the creation day.

(4) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J \times N}{S \times J}$$

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(5) For the purposes of sub-paragraphs (2) and (4)–

B is the non-domestic rating multiplier for the relevant year in which the creation day falls, or, where the hereditament is situated in the area of a special authority, the non-domestic rating multiplier of the special authority;

C is the number of days in the relevant year in which the creation day falls;

N is the rateable value shown for the new hereditament for the chargeable day in the list; and

R, J and S have the meanings given in paragraph 3, 4, 5 or 6, as the case may be.

Notional chargeable amount for new hereditament

8.—(1) This paragraph applies for determining the notional chargeable amount for a new hereditament for a relevant year falling after the year in which the creation day falls.

(2) Where this paragraph applies, the relevant notional chargeable amount for a hereditament shall be found by applying the formula $J \times B$.

(3) For the purposes of this paragraph–

J is the rateable value shown in the list for the new hereditament for the creation day, and

B is the non-domestic rating multiplier for the relevant year.

Base liability for year after year in which creation day falls

9.—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year which falls immediately after the year in which the creation day falls.

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula $T \times C$.

(3) For the purposes of this paragraph–

T is the amount which is or would have been the chargeable amount for the hereditament for the creation day (calculated in accordance with the preceding provisions of this Schedule) if the hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day; and

C is the number of days in the relevant year in which the creation day falls.

Base liability for subsequent years for new hereditament

10.—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year falling after the relevant year referred to in paragraph 9(1).

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula $BL \times AF$.

(3) For the purposes of this paragraph, BL and AF have the meanings given in regulation 7.

Rateable value: hereditament split or merged after 1st April 2000

11. Where this Schedule applies, regulations 8 (appropriate fraction), 12 (change in rateable value), 13 (special authorities: special cases) and 14 (special authorities: change in rateable value),

whether or not modified by regulation 15, shall apply as if for references to 1st April 2000 there were substituted references to the creation day.

SCHEDULE 3

Regulation 11

SPLITS AND MERGERS—CERTIFIED VALUES

Notional chargeable amount

1.—(1) The notional chargeable amount for a new hereditament to which this Schedule applies for a relevant year shall be found by applying the formula $J \times B$.

(2) For the purposes of this paragraph—

J is the rateable value shown for the hereditament for the creation day in the list, and

B is the non-domestic rating multiplier for the relevant year.

Base liability for 2000/2001

2.—(1) The base liability for a new hereditament to which this Schedule applies for the relevant year beginning on 1st April 2000 shall be found by applying the formula $CY \times Z$.

(2) For the purposes of this paragraph—

CY is the value certified in accordance with regulation 11(3), and

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

Base liability for subsequent years

3.—(1) The base liability for a new hereditament to which this Schedule applies for a relevant year beginning in 2001, 2002, 2003 or 2004 (the year concerned) shall be found by applying the formula $BL \times AF$.

(2) For the purpose of this paragraph—

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

SCHEDULE 4

Parts II and V

FORMER CENTRAL LIST HEREDITAMENTS

PART 1

SPLIT CLASS OF HEREDITAMENTS

Case where Part 1 applies

1.—(1) This Part applies as respects a relevant day where—

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- (a) as regards a designated person, a class of hereditaments (a “split class of hereditaments”) is shown in the central list for 1st April 2000 and a rateable value is shown for the class of hereditaments in the central list for that day,
- (b) the class consists of hereditaments which were included in a class of hereditaments (the “former class”) shown in the central list for 31st March 2000 against the name of the designated person, and
- (c) one or more hereditaments (“former central list hereditaments”) which were included in the former class are shown for 1st April 2000 in one or more local non-domestic rating lists.

Calculation of chargeable amounts

2. Where this Schedule applies—

- (a) regulations 29 to 35 apply, subject to paragraphs 3 to 5 of this Schedule, as if the split class of hereditaments were a defined class of hereditaments, and
- (b) regulations 3 to 14 apply to each former central list hereditament subject to paragraph 6 of this Schedule.

Base liability for 2000/2001 for split class of hereditaments

3. For the purposes of determining the base liability for a split class of hereditaments for the relevant year beginning in 2000, regulation 29 applies as though the reference in the definition of the amount Y to the rateable value shown for the class of hereditaments were a reference to the rateable value for the former class.

Notional chargeable amount for split class of hereditaments

4.—(1) The notional chargeable amount for a relevant year for a split class of hereditaments shall be found by applying the formula—

$$(A + SJ) \times B.$$

(2) For the purposes of this paragraph—

A is the rateable value shown for the class of hereditaments for 1st April 2000 in the central list;

B is the non-domestic rating multiplier for the relevant year; and

SJ is the total of the rateable values shown for 1st April 2000 in local non-domestic rating lists for all the former central list hereditaments included in the former class in relation to the split class of hereditaments.

Chargeable amount for split class of hereditament

5.—(1) Regulations 34 and 35 shall have effect as regards a split class of hereditaments as if the references to

$$(BL \times AF)$$

C

were references to—

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

- (2) For the purposes of sub-paragraph (1)–
- (a) A and SJ have the meanings given in paragraph 4, and
 - (b) C, BL and AF have the meanings given in regulation 34(3).

Defined hereditament—former central list hereditament

6. For the purposes of Part II of these Regulations, a former central list hereditament shall be treated–

- (a) as if it had been shown in the local non-domestic rating list for 31st March 2000, and
- (b) as if the rateable value shown in the list for that day were such amount as is certified by the appropriate valuation officer as the amount which would have been shown in the local non-domestic rating list for that day if the hereditament had so fallen to be shown for that day in the list.

PART 2

FORMER CENTRAL LIST HEREDITAMENTS SHOWN ON LOCAL LISTS

Case where Part 2 applies

7. This part applies as respects a hereditament and a relevant day where–
- (a) as regards a designated person, a class of hereditaments was shown in the central list for 31st March 2000 and a rateable value is shown in the central list for that day, and
 - (b) some or all of the hereditaments of which the class consisted are shown in local non-domestic rating lists for 1st April 2000.

Certification of value

8. For the purposes of Part II of these Regulations, a hereditament in respect of which this Part applies, other than a hereditament to which paragraph 3 or paragraph 9 applies, shall be treated–

- (a) as if it had been shown in the local non-domestic rating list for 31st March 2000, and
- (b) as if the rateable value shown in the list for that day were such amount as is certified by the appropriate valuation officer as the amount which would have been shown in the local non-domestic rating list for that day if the hereditament had so fallen to be shown for that day in the list.

Electricity generation hereditaments

- 9.—(1) This paragraph applies in relation to a hereditament to which this Part applies–
- (a) which forms part of a class of hereditaments which is listed in Part IA (electricity generation) of the Schedule to the Electricity Supply Industry (Rateable Values) Order 1994 (“the 1994 Order”)(10), and
 - (b) on 1st April 2000 paragraphs 2 to 2C of Schedule 6 do not apply for the purposes of determining their rateable value.

(2) For the purposes of Part II of these Regulations a hereditament to which this paragraph applies which on 31st March 2000 is occupied or, if not occupied, owned by a person named in column 1

(10) S.I. 1994/3282, amended by S.I. 1995/962 and S.I. 1996/912.

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of the Table shall be treated as if for that day there had been shown for it in the local list a rateable value calculated in accordance with the formula ($S \times \text{DNC}$), where

S is the amount in pounds specified in relation to that person in column 2 of the Table,

DNC is the declared net capacity of the generating plant on the hereditament, and “declared net capacity” has the same meaning as in the 1994 Order.

TABLE

<i>Occupier or owner</i>	<i>Specified amount</i>
Magnox Electric plc	£13,602
National Power plc	£12,027
Nuclear Electric Limited	£15,770
Powergen plc	£11,298

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which extend to England only, make provision for the period of five years beginning on 1st April 2000 in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 (“the Act”), as to the chargeable amount for which a ratepayer is liable in certain circumstances. They also make provision as to the giving of certificates by valuation officers.

Part II of the Regulations makes provision for the chargeable amount (which is the amount by reference to which a ratepayer’s liability is established) where the hereditament in question is shown in the local list (see section 42 of the Act) and where the conditions in Part II are met. Regulations 3 to 8 give meanings to the terms used in determining whether the rules in Part II apply in place of the rules in section 43 or 45 of the Act. Regulation 9 specifies the cases where the principal rules, contained in regulation 10, apply for determining the chargeable amount in cases to which Part II applies, and regulations 11 to 14 modify these with respect to certain other cases.

Schedule 1 deals with cases where as a result of a structural alteration a hereditament is deleted from the local non-domestic rating list but subsequently restored to it on or after 1st April 2000. Schedules 2 and 3 makes provision, in place of that in Part II, for cases where a locally listed hereditament splits, or is merged with one or more other hereditaments.

Part III deals with certain specific cases of hereditaments in local lists, and with Crown hereditaments which become subject to rating on 1st April 2000.

Part IV makes rules, with similar effect to those in Part II, for hereditaments shown in the central rating list under sections 52 to 54 of the Act, the rateable value of which is assessed under the rules in paragraphs 2 to 2C of Schedule 6 to the Act.

Part V makes provision for classes of hereditaments shown in the central list the rateable value for which is, for 1999/2000, determined by order under paragraph 3(2) of Schedule 6 to the Act.

Parts IV and V are applied with modifications by Schedule 4 to the Regulations. Schedule 4 deals with the case where a class of hereditaments shown in the central list for 31st March 2000 splits

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with effect from 1st April 2000, with some of the hereditaments comprised in the class remaining in the central list and others being shown in local lists. It also deals with the case where the whole of a class of hereditaments shown in the central list for 31st March 2000 falls to be shown in local lists for 1st April 2000.

Regulation 36 makes provision about certification by the appropriate valuation officer (as defined in regulation 2) of certain values required under the regulations, and regulation 37 provides for appeals against such certifications.