STATUTORY INSTRUMENTS

2000 No. 936

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

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

- 3. In regulation 6-
 - (a) in paragraph (3)(b), there is added at the end "less, in the case of a hereditament which is a small hereditament, the small hereditament factor.";
 - (b) after paragraph (3) there is inserted-

"(3A) In paragraph (3)-

"small hereditament" means-

- (a) a hereditament situated outside Greater London for which the rateable value shown in the list for 31st March 2000 is less than £10,000, or
- (b) a hereditament situated in Greater London for which the rateable value shown in the list for 31st March 2000 is less than £15,000; and

"small hereditament factor" means the amount by which the non-domestic rating multiplier determined in accordance with Part I of Schedule 7 to the Act for the financial year beginning in 1997 exceeded that multiplier for the financial year beginning in 1996.";

(c) in paragraph (4), sub-paragraph (a) is omitted.