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DRAFT STATUTORY INSTRUMENTS

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**1999 No.**

**RATING AND VALUATION, ENGLAND**

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

*Made* - - - - - 1999

*Coming into force* 1999

**THE NON-DOMESTIC RATING (CHARGEABLE AMOUNTS) (ENGLAND) REGULATIONS 1999**

PART I

PRELIMINARY

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

3. Defined hereditaments
4. Notional chargeable amount
5. Base liability for 2000/2001 for hereditament subject to previous transitional provisions
6. Base liability for 2000/2001 for hereditament outside previous transitional provisions
7. Base liability for years subsequent to 2000/2001
8. Appropriate fraction
9. Case for which regulation 10 determines chargeable amount
10. Rules for determining chargeable amount
11. Certified value for new hereditament
12. Change in rateable value after 1st April 2000
13. Special authorities: special cases
14. Special authorities: change in rateable value after 1st April 2000

### PART III

#### CHARGEABLE AMOUNTS: SPECIAL CASES

15. Change in rateable value: change of circumstances on 1st April 2000 (local lists)
16. Change in value before 1st April 2000 not reflected by alteration to local list
17. Crown hereditaments
18. Partly-occupied hereditaments

### PART IV

#### CHARGEABLE AMOUNTS—CENTRAL LIST (GENERAL)

19. Defined central list hereditament: rateable value assessed conventionally
20. Base liability for 2000/2001 for central list hereditament outside previous transitional provisions
21. Base liability for 2000/2001 for central list hereditament within previous transitional provisions
22. Base liability for central list hereditament for subsequent years
23. Notional chargeable amount for central list hereditament
24. Appropriate fraction for central list hereditament
25. Central list hereditament—case for which regulation 26 determines chargeable amount
26. Central list hereditament: rules for determining chargeable amount
27. Change in rateable value for defined central list hereditament after 1st April 2000

### PART V

#### CHARGEABLE AMOUNTS: CLASS OF CENTRAL LIST HEREDITAMENTS

28. Defined class of central list hereditaments for which rateable values are prescribed
29. Base liability for 2000/2001 for defined class of hereditaments
30. Base liability for defined class of hereditaments for years subsequent to 2000/2001
31. Notional chargeable amount for defined class of hereditaments
32. Appropriate fraction for defined class of hereditaments
33. Defined class of hereditaments: case for which regulation 34 determines chargeable amount
34. Chargeable amount for defined class of hereditaments
35. Change in rateable value for defined class of hereditaments on or after 1st April 2000

### PART VI

#### CERTIFICATION

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

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#### SCHEDULE 1 — ALTERED HEREDITAMENTS

1. Altered hereditament: defined hereditament
2. Altered hereditament: base liability for 2000/2001
3. Altered hereditament—notional chargeable amount
4. Altered hereditament: case for which regulation 10 determines chargeable amount
5. Altered hereditament: change in rateable value

#### SCHEDULE 2 — SPLITS AND MERGERS

1. Hereditament split or merged: new hereditament
2. Cases in which this Schedule applies
3. Rules for determining chargeable amount for new hereditament
4. (1) Subject to paragraph 7, the rules set out in...
5. (1) Subject to paragraph 7, the rules set out in...
6. (1) Subject to paragraph 7, the rules set out in...
7. Changes in the value of new hereditament: year of creation
8. Notional chargeable amount for new hereditament
9. Base liability for year after year in which creation day falls
10. Base liability for subsequent years for new hereditament
11. Rateable value: hereditament split or merged after 1st April 2000

#### SCHEDULE 3 — SPLITS AND MERGERS—CERTIFIED VALUES

1. Notional chargeable amount
2. Base liability for 2000/2001
3. Base liability for subsequent years

#### SCHEDULE 4 — FORMER CENTRAL LIST HEREDITAMENTS

##### PART 1 — SPLIT CLASS OF HEREDITAMENTS

1. Case where Part 1 applies
2. Calculation of chargeable amounts
3. Base liability for 2000/2001 for split class of hereditaments
4. Notional chargeable amount for split class of hereditaments
5. Chargeable amount for split class of hereditament
6. Defined hereditament—former central list hereditament

##### PART 2 — FORMER CENTRAL LIST HEREDITAMENTS SHOWN ON LOCAL LISTS

7. Case where Part 2 applies
8. Certification of value
9. Electricity generation hereditaments

Explanatory Note