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DRAFT STATUTORY INSTRUMENTS

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**1999 No.**

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

**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<sup>(1)</sup>;
- (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

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(1) Inserted by regulation 2(5) of S.I.1994/1809.

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)(2) 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 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)(3) 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—

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(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.

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(2) Section 65A is inserted by section 3 of the Local Government and Rating Act 1997 (c. 29).

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