

---

DRAFT STATUTORY INSTRUMENTS

---

**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.