
DRAFT STATUTORY INSTRUMENTS

1999 No.

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

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—

$(BL \times AF) + ((NJ) \times B)$

(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—

$(BL \times AF) \times NJ$

(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)(1) applies, paragraph 3 of that Schedule applies for finding the base liability for the relevant year beginning in 2000.

(1) Inserted by S.I.1996/911.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: *The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999 No. 3379*
