

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which extend to England only, amend the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999.

Regulation 3 amends regulation 6 of the 1999 Regulations to provide that, in the case of properties which were small hereditaments on 31st March 2000, calculation of the base liability for the year 2000/2001 takes account of the small hereditament factor which applies in the year 1999/2000.

Regulation 4 amends regulation 15 of the 1999 Regulations which contains special rules where there is a material change of circumstances on 1st April 2000. The amendment includes assumptions prescribed under paragraph 2(8) of Schedule 6 to the Local Government Finance Act 1988 (“the Act”) among the factors which are relevant for this purpose.

Regulations 6, 7 and 12 correct errors in the 1999 Regulations, and regulation 13 updates references to electricity generation companies.

Regulation 8 inserts a new regulation 27A which contains special rules which apply where the rateable value shown in a rating list is altered but that alteration has effect from a day later than the day on which the hereditament in question was first shown in the list. Regulation 5 makes a consequential amendment.

Regulations 9 and 14 make provision for the case where two or more classes of hereditament, each of which is shown in the central rating list and for each of which the rateable value is determined by order under paragraph 3(2) of Schedule 6 to the Act, are merged to form a single such class after 1st April 2000. Regulation 10 provides for the case where two or more such classes are merged on that date.

Regulation 11 amends the period within which an appeal against a certificate issued by a valuation officer may be made.