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DRAFT STATUTORY INSTRUMENTS

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**2000 No.**

**The Non-Domestic Rating (Chargeable Amounts)  
(Amendment) (England) Regulations 2000**

**Defined classes of central list hereditaments which merge on 1st April 2000**

10. After regulation 28 there is inserted—

**“Defined classes of central list hereditaments which merge on 1st April 2000**

**28A.** Where a class of hereditaments prescribed as respects a designated person for which a rateable value is shown in the central list for 1st April 2000 (“the new class”) comprises two or more classes of hereditaments prescribed as respects designated persons for each of which a rateable value is shown separately in the central list for 31st March 2000 (“the old classes”)—

- (a) the new class shall be treated for the purposes of regulation 28(1) as being a class of hereditaments for which a rateable value is shown in the central list for 31st March 2000; and
- (b) that rateable value shall be treated for the purposes of regulation 29(2) as being equal to the aggregate of the rateable values for the old classes shown in the central list for 31st March 2000.”.