
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

Notional chargeable amount

4.—(1) The notional chargeable amount for a defined hereditament for a relevant year shall be the amount found by applying the formula—

$$A \times B$$

(2) For the purposes of this regulation—

- (a) A is the rateable value shown for the hereditament for 1st April 2000 in the list, and
- (b) B is the non-domestic rating multiplier for the relevant year.

(3) Where regulation 15 (change in rateable value: change of circumstances) applies, this regulation applies subject to the modifications made in that regulation.

(4) For a hereditament to which Schedule 1 (altered hereditaments) applies, paragraph 3 of that Schedule applies for finding the notional chargeable amount.

(5) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraph 8 of that Schedule applies for finding the notional chargeable amount.

(6) For a hereditament to which Schedule 3 (splits and mergers: certified values) applies, paragraph 1 of that Schedule applies for finding the notional chargeable amount.

(7) For a hereditament to which paragraph 2(b) of Schedule 4 (former central list hereditaments) applies, this regulation applies for finding the notional chargeable amount, subject to the modifications contained in paragraph 6 of that Schedule.