
DRAFT STATUTORY INSTRUMENTS

2004 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004

PART 2

Chargeable Amounts

Application of regulation 11

10.—(1) Subject to paragraph (3), Regulation 11 applies to a defined hereditament to which this Part applies for a relevant day (the day concerned) if—

- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43, 45 or 54 of the Act; and
- (b) NCA is—
 - (i) greater than BL and greater than $(BL \times AF)$; or
 - (ii) less than BL and less than $(BL \times AF)$.

(2) For the purposes of paragraph (1)—

- (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls,
- (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

(3) Where paragraph 4 of Schedule 1 (altered hereditaments) applies, this regulation shall have effect subject to the modification made by that paragraph.

(4) Regulation 11 shall not apply where Schedule 2 (splits and mergers) applies to a hereditament, in the year in which the creation day falls.

(5) Regulation 11 shall not apply to a defined hereditament for the day concerned if—

- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the local or central list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 9(2)(a) or (b), and
- (b) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of the local or central list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 9(3)(a) or (b);

or if—

- (i) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of the local or central list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 9(3)(a) or (b), and
- (ii) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of the local or central list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 9(2)(a) or (b).