
DRAFT STATUTORY INSTRUMENTS

2004 No.

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

PART 2

Chargeable Amounts

Rules for determining chargeable amount

11.—(1) Where this regulation applies to a hereditament shown in a local list, the chargeable amount for a chargeable day which is a relevant day shall be found in accordance with paragraphs (3) to (11) in place of the provisions of sections 43(4) to (6A)(1), 44 and 45(4) to (6) of the Act.

(2) Where this regulation applies to a hereditament shown in the central list, the chargeable amount as respects the designated person for the description of hereditaments of which it forms the whole or part for a chargeable day which is a relevant day shall be found in accordance with paragraph (12) in place of the provisions of section 54(4) to (7) of the Act.

(3) Subject to paragraphs (4), (6), (8) and (10), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

(4) Where paragraph (5) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by 5.

(5) This paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

(6) Where paragraph (7) applies, the chargeable amount for a chargeable day shall be found by—

- (a) subtracting U from the amount calculated in accordance with paragraph (3); and
- (b) dividing the result of the calculation performed under sub-paragraph (a) by E.

(7) This paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(8) Where paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by 2.

(9) This paragraph applies where, on the day concerned, the conditions in section 43(6B) or (6F) of the Act (general stores etc in rural settlements or former agricultural premises) are fulfilled as respects the hereditament.

(1) Section 43(6A) was inserted by section 1 of, and paragraph 2 of Schedule 1 to, the Local Government and Rating Act 1997 (c. 29).

(10) Where paragraph (11) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by 2, or, in a case where the conditions in section 45(6) of the Act (unoccupied hereditaments of charities or registered community amateur sports clubs) are fulfilled as respects the hereditament, by dividing it by 10.

(11) This paragraph applies where, on the day concerned, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

(12) The chargeable amount for a chargeable day shall be calculated by applying the formula—

$$\frac{(A \times B)}{C} - H$$

(13) For the purposes of this Regulation—

A is the amount certified by the appropriate valuation officer to be the portion of the rateable value shown for the day in the central list against the name of the designated person which is not attributable to hereditaments to which this regulation applies;

B is the non-domestic rating multiplier for the relevant year in which the day falls;

BL and AF have the meanings given by regulation 10(2);

C is the number of days in the relevant year;

D is the small business non-domestic rating multiplier for the relevant year in which the day falls;

E is the amount prescribed under section 44(9) of the Act for the relevant year in which the relevant day falls;

H is the aggregate for the day of the amounts found by applying the formula—

$$\frac{(BL \times AI)}{C} \quad L$$

to each hereditament to which this regulation applies shown for the day in the central list against the name of the designated person;

N is the rateable value shown for the hereditament in the local or central list for the day; and

U is the amount found by applying the formula—

$$\frac{((B - 1) \times N)}{C}$$

(14) For a hereditament to which one or more of the following provisions apply—

(a) regulation 12 (change in rateable value after 1st April 2005);

(b) regulation 13 (change in rateable value on 1st April 2005);

(c) regulation 14 (partly-occupied hereditaments),

regulation shall have effect subject to the modifications made in the provision or provisions concerned.