
DRAFT STATUTORY INSTRUMENTS

2004 No.

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

PART 3

Miscellaneous

Certification: splits and mergers prior to 1 April 2005

17.—(1) This regulation applies where—

- (a) on a day before 1st April 2005 a hereditament (“new hereditament”) comes into existence by virtue of—
 - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
 - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
 - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament; and
- (b) the new hereditament is first shown in a list on 1st April 2005.

(2) Where this regulation applies the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in the local or central list for the new hereditament for 31st March 2005.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), these Regulations, and, for the purposes only of calculating base liability under these Regulations, the 1999 Regulations, shall have effect in relation to 1st April 2005 and any subsequent relevant day, as if—

- (a) the new hereditament had come into existence on 31st March 2005;
- (b) the new hereditament had been shown in the list for that day; and
- (c) the value certified under paragraph (2) had been the value shown in the local or central list for that day.