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STATUTORY INSTRUMENTS

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**1994 No. 3279**

**The Non-Domestic Rating (Chargeable Amounts) Regulations 1994**

**PART III**

**CHARGEABLE AMOUNTS (LOCAL LIST: SPECIAL CASES)**

**Change in rateable value change of circumstances on 1 April 1995**

**14.**—(1) This regulation applies where any circumstances regarding a relevant factor taken into account in determining the rateable value shown for a defined hereditament for 1 April 1995 in the list are different from the circumstances regarding that factor existing on 31 March 1995, so that the rateable value shown for 1 April 1995 is different from that which would have been shown if the circumstances regarding that factor existing on 31 March 1995 continued to exist on 1 April 1995.

(2) Where this regulation applies, the references in regulations 4 and 8 to a rateable value shown for 1 April 1995 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31 March 1995.

(3) Where this regulation and regulation 10 apply, regulations 11 and 13 apply and —

- (a) the references in regulations 11(1), (3) and (5) and 13(1), (3) and (5) to a rateable value shown for 1 April 1995 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31 March 1995, and
- (b) the references in regulations 11(1) and (3) and 13(1) and (3) to the rateable value for a day after 1 April 1995 shall be treated as including a reference to the rateable value actually shown for 1 April 1995.

**Change in value before 1 April 1995 not reflected by alteration to list**

**15.**—(1) This regulation applies where —

- (a) the appropriate valuation officer has with effect from 1 April 1995 altered the list in relation to a hereditament in accordance with regulation 13(8B) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(1);
- (b) the rateable value shown for that hereditament in the list for 31 March 1995 is inaccurate; and
- (c) had the valuation officer been aware of that inaccuracy in sufficient time to have altered the list, he would have altered the list to correct the inaccuracy.

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(1) [S.I.1993/291](#); regulation 13(8B) was inserted by regulation 2(5) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994 ([S.I.1994/1809](#)).

(2) Where this regulation applies, the reference to Y in regulation 6 (base liability for 1995-96 for hereditament outside previous transitional provisions) shall be treated as a reference to a value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for 31 March 1995 had the list been altered on or before that date to correct the inaccuracy referred to in paragraph (1)(b) of this regulation.

### **Hereditament losing Crown exemption**

**16.—**(1) This regulation applies to a hereditament which becomes subject to rating under Part III of the Act for a relevant day if the following conditions are fulfilled —

- (a) on the immediately preceding day the hereditament was occupied or owned by or on behalf of the Crown for public purposes, and
- (b) a contribution fell, or if the hereditament were occupied would have fallen, to be made by the Crown in aid of non-domestic rates for that day.

(2) Where this regulation applies, in the application of these Regulations on or after the relevant day —

- (a) any day for which, but for any rules as to Crown exemption from rating applying to the hereditament, the hereditament would have been shown in the list shall be treated as a day on which it was so shown;
- (b) the rateable value for a relevant day shall be the value, certified by the appropriate valuation officer, to be the rateable value which would have been shown in the list for that day but for any rules as to Crown exemption from rating applying to the hereditament;
- (c) any value which would have been certified by the appropriate valuation officer under these Regulations but for the exemption shall be treated as such value as is certified by the appropriate valuation officer;
- (d) for the purposes of regulations 5(1) and 6(1), paragraph 9 of Schedule 7A to the Act is to be treated as applying or not applying for 31 March 1995 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, paragraph 9 of Schedule 7A to the Act would have applied or, as the case may be, would not have applied for that day;
- (e) for the purposes of regulation 5(2) to (4) of these Regulations, regulation 7(2) (increase in rateable value) or (4) (decrease in rateable value) of the 1990 Regulations is to be treated as applying or not applying for 31 March 1995 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, paragraph 9 of Schedule 7A to the Act would have applied or, as the case may be, would not have applied for that day;
- (f) for the purposes of regulation 5, the base liability and appropriate fraction which, but for any rules as to Crown exemption from rating applying to the hereditament, would have been the base liability and appropriate fraction for the hereditament for 31 March 1995 determined as mentioned in that regulation shall be treated as being that base liability and that appropriate fraction for the hereditament.

(3) For the purposes of determining, under paragraph (2)(e) above, the base liability which, but for any rules as to Crown exemption from rating applying to the hereditament, would have been the base liability for 31 March 1995, the appropriate valuation officer shall certify any value which, but for those rules, would have been required for that purpose under Schedule 7A of the Act (as modified, where appropriate, by the 1990 Regulations).

### **Partly occupied hereditament**

17.—(1) As regards a relevant day and a defined hereditament in relation to which an apportionment under section 44A of the Act<sup>(2)</sup> (partly occupied hereditaments) is applicable, any chargeable amount for the day as respects the hereditament found in accordance with regulations 10, 12 or Schedule 2 (as modified by any provision of these Regulations) shall be treated as multiplied by the factor

$$\frac{A}{P}$$

(2) In paragraph (1) A is the amount found under section 44(2) of the Act, as substituted by section 44A(7) or (9) (as the case may be) for the relevant day as respects the hereditament, and P is the rateable value shown for the hereditament under section 42(4) of the Act<sup>(3)</sup>.

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(2) Section 44A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5.

(3) Section 42(4) was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 20.