
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART III

CHARGEABLE AMOUNTS: SPECIAL CASES

Crown hereditaments

17.—(1) This regulation applies to a hereditament which becomes subject to rating on 1st April 2000 by virtue of section 65A (Crown property)⁽¹⁾ of the Act.

(2) For the purposes of regulations 5(1) and 6(1), (or, as the case may be, regulations 20(1) and 21(1)), regulation 10 (or, as the case may be, regulation 25) of the 1994 Regulations is to be treated as applying or not applying for 31st March 2000 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, that regulation would have applied or, as the case may be, would not have applied for that day.

(3) For the purpose of regulation 5(2) to (4) (or, as the case may be, regulation 21(2) to (7) of these Regulations, regulation 11(2) (increase in rateable value) or (4) (decrease in rateable value) or (as the case may be) regulation 26(2) of the 1994 Regulations is to be treated as applying or not applying for 31st March 2000 in respect of the hereditament if, but for any rules as to Crown exemption from rating applying to the hereditament for that day, regulation 10 or (as the case may be) regulation 26 of these Regulations would have applied or, as the case may be, would not have applied for that day.

(4) For the purposes of regulation 5 or (as the case may be) regulation 21, 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 31st March 2000 determined as mentioned in that regulation shall be treated as being that base liability and that appropriate fraction for the hereditament.

(5) For the purposes of determining under this regulation the base liability which, but for any rules as to Crown exemption from rating applying to that hereditament would have been the base liability for 31st March 2000, the appropriate valuation officer shall certify any value which, but for those rules, would have been required for that purpose.

(1) Section 65A is inserted by section 3 of the Local Government and Rating Act 1997 (c. 29).