
STATUTORY INSTRUMENTS

1999 No. 3379

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

PART II

CHARGEABLE AMOUNTS: LOCAL LIST (GENERAL)

Base liability for years subsequent to 2000/2001

7.—(1) The base liability for a defined hereditament for a relevant year (the year concerned) beginning after the first relevant year of the relevant period shall be found by applying the formula—

$$\frac{BL}{1 - AF}$$

(2) For the purposes of this regulation—

- (a) BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and
- (b) AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

(3) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraphs 9 and 10 of that Schedule apply for finding the base liability.

(4) For a hereditament to which Schedule 3 (splits and mergers—certified values) applies, paragraph 3 of that Schedule applies for finding the base liability for years subsequent to the relevant year beginning in 2000.