

2004 No. 1297

RATING AND VALUATION, ENGLAND

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

Made - - - - 6th May 2004

Coming into force in accordance with regulation 1(1)

The First Secretary of State, in exercise of the powers conferred by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations, of which a draft has been laid before, and approved by resolution of, each House of Parliament:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Amendment)(England) Regulations 2004 and shall come into force on the day after the day on which they are made.

(2) In these Regulations—

“the 1994 Regulations” means the Non-Domestic Rating (Chargeable Amounts) Regulations 1994(b); and

“the 1999 Regulations” means the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999(c).

Amendments to the 1994 Regulations

2.—(1) As respects hereditaments situated in England, regulation 36 of the 1994 Regulations is amended as follows.

(2) In regulation 36(2) for “before 1 April 2001” there is substituted “before the expiry of the period specified in paragraph (2A)”.

(3) After regulation 36(2) there is inserted—

“(2A) In paragraph (2), the specified period is—

(a) 1988 c.41. Section 58 is amended by section 117(1) and paragraph 68 of Schedule 13 to the Local Government Finance Act 1992 (c.14), section 2 of the Non-Domestic Rating Act 1994 (c.3) and paragraph 5 of Schedule 1 to the Local Government and Rating Act 1997 (c.29). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), see the reference to the Local Government Finance Act 1988 in Schedule 1 to the Order.

(b) S.I. 1994/3279.

(c) S.I. 1999/3379; the relevant amending instrument is S.I. 2000/936.

- (a) where pursuant to regulation 35(4) the copy of the certification was sent to the ratepayer concerned after 30th September 2000 but before 31st December 2003, the period ending on 31st December 2004; or
- (b) in any other case, a year from the date on which the copy of the certification was sent pursuant to regulation 35(4) to the ratepayer concerned.”.

Amendment of the 1999 Regulations

3. The 1999 Regulations are amended in accordance with the following provisions of these Regulations.

Rules for determining chargeable amounts

4. In regulation 10—

- (a) for paragraph (5) there is substituted—
 - “(5) This paragraph applies where—
 - (a) on the day concerned the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the day concerned the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”; and
 - (b) in paragraph (8), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”.

Special authorities: special cases

5. In regulation 13—

- (a) for paragraph (5) there is substituted—
 - “(5) This paragraph applies where—
 - (a) on the day concerned the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the day concerned the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”; and
 - (b) in paragraphs (6) and (10), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”.

Alterations to local or central list

6. In regulation 27A—

- (a) for paragraph (2) there is substituted—
 - “(2) The period referred to in paragraph (1)(c)(ii) is—
 - (a) the period of one year beginning with—
 - (i) in the case of an alteration of which notice is given under regulation 18(2) of the Appeals Regulations, the day of service of the notice; and

- (ii) in any other case, the day on which the alteration is made, or
- (b) the period ending on 31st December 2004, whichever period ends later.”; and
- (b) in paragraph (7), after the definition of “list” there is inserted the following—
 ““material change of circumstances”, in relation to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act;”.

Appeals against certification

- 7. In regulation 37(2), for the words “six months” there are substituted the words “a year”.

Rules for determining chargeable amount for new hereditament

8. In Schedule 2—

- (a) for paragraph 3(5) there is substituted—
 “(5) This sub-paragraph applies where—
 - (a) on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the chargeable day the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”;
- (b) in paragraph 3(8), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”;
- (c) for paragraph 4(5) there is substituted—
 “(5) This sub-paragraph applies where—
 - (a) on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the chargeable day the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”;
- (d) in paragraph 4(8), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”;
- (e) for paragraph 5(5) there is substituted—
 “(5) This sub-paragraph applies where—
 - (a) on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the chargeable day the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”;

- (f) in paragraph 5(8), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”;
- (g) for paragraph 6(5) there is substituted—
 - “(5) This sub-paragraph applies where—
 - (a) on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) on or after 1st April 2004, on the chargeable day the ratepayer is a registered club for the purposes of Schedule 18 to the Finance Act 2002 (community amateur sports clubs) and the hereditament is wholly or mainly used—
 - (i) for the purposes of that club, or
 - (ii) for the purposes of that club and of other such registered clubs.”;
- (h) in paragraph 6(8), after the words “(unoccupied hereditaments of charities” there is inserted “or registered community amateur sports clubs”; and
- (i) in paragraph 9(3), after the word “charities”, in each place it occurs, there is inserted “or registered community amateur sports clubs”.

Signed by authority of the First Secretary of State

6th May 2004

Phil Hope
Parliamentary under Secretary of State,
Office of the Deputy Prime Minister

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating (Chargeable Amounts) Regulations 1994, as respects the rating lists compiled on 1st April 1995, and the Non-Domestic Rating (Chargeable Amounts)(England) Regulations 1999, as respects rating lists compiled on 1st April 2000, provide that where the difference between the chargeable amount a ratepayer would apart from those regulations be liable to pay immediately after compilation of the relevant list and the chargeable amount the ratepayer was liable to pay immediately prior to that compilation is above or below specified figures, the ratepayer shall have the increase or decrease to his chargeable amount phased in.

These Regulations amend the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 to change the time limit for service of appeals against certification (regulation 2) and amend the Non-Domestic Rating (Chargeable Amounts)(England) Regulations 1999 to extend the time period for applications for a certificate of the rateable value that would have been shown in the list for the hereditament for the material day had the alteration described in regulation 27A of the 1999 regulations had effect from that day (regulation 6) and to extend the time period for appeals against certification (regulation 7).

These Regulations also amend the Non-Domestic Rating (Chargeable Amounts)(England) Regulations 1999 to provide that, for the purposes of transitional relief, registered community amateur sports clubs are treated in the same way as charities (regulations 4, 5 and 8). Registered community amateur sports clubs will from 1st April 2004 be entitled to mandatory rate relief by virtue of section 64 of the Local Government Act 2003 (c.26).

STATUTORY INSTRUMENTS

2004 No. 1297

RATING AND VALUATION, ENGLAND

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

£3.00

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0700 5/2004 140700T 19585

ISBN 0-11-049282-X



9 780110 492827