This version supersedes the draft published on 16th March 2004 which has been withdrawn and is being issued free of charge to all known recipients of that draft*Draft Regulations laid before Parliament under section 143(4) of the Local Government Finance Act 1988, for approval by resolution of each House of Parliament.*

DRAFT STATUTORY INSTRUMENTS

2004 No.

RATING AND VALUATION, ENGLAND

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

Made - - - -

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(**1**), 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(**2**); and

"the 1999 Regulations" means the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999(**3**).

(**1**) 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.

(**2**) S.I 1994/3279.

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

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) 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