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

2000 No.

RATING AND VALUATION (ENGLAND)

The Non-Domestic Rating (Chargeable Amounts) (Amendment) (England) Regulations 2000

Made - - - -	*2000*
Coming into force - -	*2000*

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988(**1**) hereby makes the following Regulations, a draft of which has been laid before, and approved by resolution of, each House of Parliament:–

Citation, extent and commencement

1. These Regulations, which extend to England only, may be cited as the Non-Domestic Rating (Chargeable Amounts) (Amendment) (England) Regulations 2000 and shall come into force on the day after the day on which they are made.

Amendment of the 1999 Regulations

2. The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 1999(**2**) are amended in accordance with the following provisions of these Regulations.

Base liability for 2000/2001 for hereditaments outside previous transitional provisions

3. In regulation 6–

(a) in paragraph (3)(b), there is added at the end "less, in the case of a hereditament which is a small hereditament, the small hereditament factor.";

(b) after paragraph (3) there is inserted–

(**1**) 1988 c. 41. Section 58 is amended by 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.

(**2**) S.I. 1999/3379.

"(3A) In paragraph (3)–

"small hereditament" means–

(a) a hereditament situated outside Greater London for which the rateable value shown in the list for 31st March 2000 is less than £10,000, or

(b) a hereditament situated in Greater London for which the rateable value shown in the list for 31st March 2000 is less than £15,000; and

"small hereditament factor" means the amount by which the non-domestic rating multiplier determined in accordance with Part I of Schedule 7 to the Act for the financial year beginning in 1997 exceeded that multiplier for the financial year beginning in 1996.".

Change in rateable value: change of circumstances on 1st April 2000 (local lists)

4. In regulation 15, at the end there is added–

"(4) Any reference in this regulation to a relevant factor includes a reference to an assumption prescribed by regulations under paragraph 2(8) of Schedule 6 to the Act.".

Change in value before 1st April 2000 not reflected by alteration to local list

5. Regulation 16 is omitted.

Appropriate fraction for central list hereditament

6. In regulation 24(3), in sub-paragraph (i) of the explanation of the rounding of Q, for "more than ten-thousandths" there is substituted "more than 5 ten-thousandths".

Change in rateable value for defined central list hereditament after 1st April 2000

7. In regulation 27(3), for the definition of "A, B and C" there is substituted–

"A, B and C have the meanings given in regulation 26;".

Alterations to local or central list

8. After regulation 27 there is inserted the following Part–

"PART IVA

ALTERATIONS TO LOCAL OR CENTRAL LIST

Alterations to local or central list

27A.—(1) This regulation applies where–

(a) the appropriate valuation officer alters the list to correct the rateable value shown in the list in relation to a hereditament on any grounds other than solely on the grounds of a material change of circumstances which occurred on or after the material day; and

(b) by virtue of regulation 13A of the Appeals Regulations(**3**) the alteration has effect from a day which is later than the material day; and

(**3**) S.I. 1993/291; regulation 13A was inserted by S.I. 2000/****.

(c) either–

(i) the effect of the alteration is to reduce the rateable value shown in the list; or

(ii) the effect of the alteration is to increase the rateable value shown in the list and the person who at the time of the alteration is the ratepayer in relation to the hereditament in question has given written notice within the period specified in paragraph (2) to the appropriate valuation officer that this regulation is to apply.

(2) The period referred to in paragraph (1)(c)(ii) is the period of six months beginning with–

(a) 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

(b) in any other case, the day on which the alteration is made.

(3) Where this regulation applies the appropriate valuation officer shall certify–

(a) that this regulation applies; and

(b) the rateable value that would have been shown in the list for the hereditament for the material day if–

(i) the alteration had had effect from that day; and

(ii) no material change of circumstance had occurred since the material day or, in the case of an altered hereditament or a new hereditament, on or since the material day.

(4) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (3), Parts II to IV of these Regulations shall have effect, in relation to the day from which the alteration has effect and any subsequent relevant day, as if that rateable value had been the value shown in the list for the material day.

(5) Where–

(a) the appropriate valuation officer certifies a rateable value in accordance with paragraph (3);

(b) the rateable value shown in the list for the hereditament, or, in the case of a new hereditament, for the old hereditament, for the day immediately before the material day is inaccurate; and

(c) by virtue of the Appeals Regulations it is not possible to make an alteration to the list which has effect on the day immediately before the material day,

he shall certify the rateable value that would have been shown in the list for the hereditament, or, in the case of a new hereditament, for the old hereditament, for the day immediately before the material day had he been able to alter it with effect from that day.

(6) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (5), Parts II to IV of these Regulations shall have effect, in relation to the day from which the alteration has effect and any subsequent relevant day, as if that rateable value had been the value shown in the list for the day immediately before the material day.

(7) In this regulation–

"the material day" means–

(a) in the case of an altered hereditament, the day on which the hereditament was shown for the first time in the list following the alteration;

(b) in the case of a new hereditament, the creation day;

(c) in any other case, the day on which the list was compiled; "list" means a local non-domestic rating list or the central list;

"new hereditament" and "old hereditament" have the same meaning as in Schedule 2.".

Mergers of defined classes of hereditaments

9. In regulation 28(2), after "Schedule 4" there is inserted "or 5".

Defined classes of central list hereditaments which merge on 1st April 2000

10. After regulation 28 there is inserted–

"**Defined classes of central list hereditaments which merge on 1st April 2000**

28A. Where a class of hereditaments prescribed as respects a designated person for which a rateable value is shown in the central list for 1st April 2000 ("the new class") comprises two or more classes of hereditaments prescribed as respects designated persons for each of which a rateable value is shown separately in the central list for 31st March 2000 ("the old classes")–

(a) the new class shall be treated for the purposes of regulation 28(1) as being a class of hereditaments for which a rateable value is shown in the central list for 31st March 2000; and

(b) that rateable value shall be treated for the purposes of regulation 29(2) as being equal to the aggregate of the rateable values for the old classes shown in the central list for 31st March 2000.".

Appeals against certification

11. In regulation 37–

(a) in paragraph (2), for "before 1st April 2001" there is substituted " before 1st April 2005 or, if later, before the expiry of six months after a copy of the certificate was sent in accordance with regulation 36(4)";

(b) at the end there is added–

"(5) No appeal may be made against a certification given by an appropriate valuation officer for the purposes of paragraph 4(2) of Schedule 5 (chargeable amounts for new class).".

Splits and mergers

12. In Schedule 2–

(a) in paragraphs 3(6), 4(6), 5(6) and 6(6) for "paragraph (2)" there is substituted "sub-paragraph (2)";

(b) in paragraph 5(2) for "paragraphs" there is substituted "sub-paragraphs ".

Electricity generation hereditaments

13. In the Table in paragraph 9(2) of Schedule 4–

(a) for "Nuclear Electric Limited" there is substituted "British Energy Generation Limited";

(b) for "Powergen plc" there is substituted "Powergen UK plc".