
DRAFT STATUTORY INSTRUMENTS

2009 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009

PART 2

Chargeable Amounts

Appropriate fraction

8.—(1) Subject to paragraph (7), the appropriate fraction for a defined hereditament for a relevant year shall be found by applying the formula—

$$\frac{X \times Q}{100.}$$

(2) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in a local list for 1st April 2010 is £25,500 or more;
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in a local list for 1st April 2010 is £18,000 or more; or
- (c) the hereditament is shown in the central list,

then—

- (i) for the relevant year beginning on 1st April 2010, X is 112.5;
- (ii) for the relevant year beginning on 1st April 2011, X is 117.5;
- (iii) for the relevant year beginning on 1st April 2012, X is 120; and
- (iv) for the relevant years beginning on 1st April 2013 and 1st April 2014, X is 125.

(3) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in a local list for 1st April 2010 is less than £25,500; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in a local list for 1st April 2010 is less than £18,000,

then—

- (i) for the relevant year beginning on 1st April 2010, X is 105;
- (ii) for the relevant year beginning on 1st April 2011, X is 107.5;
- (iii) for the relevant year beginning on 1st April 2012, X is 110; and
- (iv) for the relevant years beginning on 1st April 2013 and 1st April 2014, X is 115.

(4) For the purposes of this regulation where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year, and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in a local list for 1st April 2010 is £25,500 or more;
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in a local list for 1st April 2010 is £18,000 or more; or
- (c) the hereditament is shown in the central list,

then—

- (i) for the relevant year beginning on 1st April 2010, X is 95.4;
- (ii) for the relevant year beginning on 1st April 2011, X is 93.3;
- (iii) for the relevant year beginning on 1st April 2012, X is 93; and
- (iv) for the relevant years beginning on 1st April 2013 and 1st April 2014, X is 87.

(5) For the purposes of this regulation, where the notional chargeable amount for the hereditament does not exceed the base liability for the year and—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in a local list for 1st April 2010 is less than £25,500; or
- (b) the hereditament is situated outside Greater London and the rateable value shown for it in a local list for 1st April 2010 is less than £18,000,

then—

- (i) for the relevant year beginning on 1st April 2010, X is 80;
- (ii) for the relevant year beginning on 1st April 2011, X is 70;
- (iii) for the relevant year beginning on 1st April 2012, X is 65; and
- (iv) for the relevant years beginning on 1st April 2013 and 1st April 2014, X is 45.

(6) For the purposes of this regulation—

- (a) for the relevant year beginning on 1st April 2010, Q is 0.986;
- (b) for subsequent relevant years in the relevant period, Q is the amount found by applying the formula—

$$\frac{D(1)}{D(2)},$$

where—

- (i) D(1) is the small business non-domestic rating multiplier for the relevant year concerned;
- (ii) D(2) is the small business non-domestic rating multiplier for the financial year which precedes the relevant year concerned;
- (c) Q, if not a whole number, shall be calculated to three decimal places only—
 - (i) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
 - (ii) ignoring ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

(7) For a defined hereditament to which one or more of the following provisions apply—

- (a) regulation 12 (change in rateable value on 1st April 2010),
- (b) paragraph 6 of Schedule 1 (altered hereditament: change in rateable value), and

(c) paragraph 10 of Schedule 2 (rateable value: split or merger after 1st April 2010), this regulation shall have effect subject to the modifications made by the provision concerned.