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DRAFT STATUTORY INSTRUMENTS

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**2016 No.**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016**

**PART 1**

Preliminary

**Interpretation**

**3.—**(1) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“the Appeals Procedure Regulations” means the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(1);

“altered hereditament” has the meaning given by paragraph 1 of Schedule 1 to these Regulations;

“appropriate valuation officer”—

(a) in relation to a hereditament in respect of which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

(b) in relation to any other hereditament, means the valuation officer maintaining a local list in which the hereditament is, or would be, shown;

“central list” means the list compiled and maintained in accordance with section 52 of the Act;

“creation day” has the meaning given by paragraph 1 of Schedule 2;

“defined hereditament” has the meaning given by regulation 5;

“designated person” means a person designated under section 53(1) of the Act;

“list” means a local list or the central list;

“local list” means a list compiled and maintained in accordance with section 41 of the Act;

“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;

“relevant day” has the meaning given by regulation 4(2);

“relevant factor” means—

(a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act, or

(b) the extent to which a hereditament is exempt from non-domestic rating;

“relevant period” has the meaning given by regulation 4(1); and

“relevant year” has the meaning given by regulation 4(3).

(2) A reference in these Regulations to the rateable value shown in the central list for a defined hereditament for a relevant day is taken to be a reference to—

- (a) if only one hereditament is shown in the central list for that day in relation to a designated person, the rateable value shown for that hereditament for that day;
- (b) if more than one hereditament is shown in the central list for that day in relation to a designated person, the rateable value certified by the appropriate valuation officer under regulation 19 in relation to that hereditament.