
DRAFT STATUTORY INSTRUMENTS

2016 No.

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

PART 1

Preliminary

Special authorities

6.—(1) This regulation applies in relation to a defined hereditament which is shown in a local list for the area of a special authority⁽¹⁾ for a relevant year for which the non-domestic rating multiplier⁽²⁾ set by the special authority is different from the non-domestic rating multiplier for the year.

(2) Where this regulation applies and D_{SA} exceeds D then, subject to paragraphs (3), (5), (7), (9) and (11), to the result of the calculation of the chargeable amount for the chargeable day for the hereditament in accordance with regulation 12 and Schedule 2, there is added the amount calculated by applying the formula—

$$\frac{((D_{SA} - D) \times N)}{C}.$$

(3) Where paragraph (4) applies, paragraph (2) has effect as regards the hereditament for the day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{(C \times 5)}.$$

(4) This paragraph applies where, on the chargeable day, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where paragraph (6) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

(1) See section 144(6) of the Local Government Finance Act 1988 for the meaning of a special authority.

(2) A special authority's non-domestic rating multiplier for a year is set under Part 2 of Schedule 7 to the Local Government Finance Act 1988. This may differ from the non-domestic rating multiplier for the year set under Part 1 of that Schedule.

$$\frac{((D_{SA} - D) \times N)}{C \times E.}$$

(6) This paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief)(3) applies in relation to the hereditament.

(7) Where paragraph (8) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{C \times 2.}$$

(8) This paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements)(4) applies in relation to the hereditament.

(9) Where paragraph (10) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{C \times Z.}$$

(10) This paragraph applies where, on the chargeable day—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament;
- (b) the hereditament is not zero-rated under section 45A of the Act (unoccupied hereditaments: zero-rating)(5); and
- (c) an order by the Secretary of State under section 45(4A) of the Act(6) has effect in relation to the hereditament.

(11) Where paragraph (12) applies, paragraph (2) has effect in relation to the hereditament for the day as if the amount calculated by applying the formula in that paragraph were zero.

(12) This paragraph applies where, on the chargeable day, the chargeable amount for the hereditament would be zero under section 45A of the Act (unoccupied hereditaments: zero-rating).

(13) Where this regulation applies and D_{SA} is less than D , then where the chargeable amount for the chargeable day for the hereditament is calculated in accordance with these Regulations, the chargeable amount is multiplied by the formula—

$$\frac{D_{SA}}{D.}$$

(14) For the purposes of this regulation—

(3) Section 43(4B) was inserted by section 61(3) of the Local Government Act 2003.

(4) Section 43(6B) was inserted by section 1 and paragraph 2 of Schedule 1 to the Local Government and Rating Act 1997 (c. 29).

(5) Section 45A was inserted by section 1(2) of the Rating (Empty Properties) Act 2007 (c. 9).

(6) Section 45(4A) was inserted by section 1(1) of the Rating (Empty Properties) Act 2007 (c. 9).

D is the small business non-domestic rating multiplier for the relevant year in which the chargeable day falls;

D_{SA} is the small business non-domestic rating multiplier of the special authority for the relevant year in which the chargeable day falls;

C is the number of days in the relevant year;

E is the amount prescribed under section 44(9)(a) of the Act for the relevant year in which the relevant day falls;

N is the rateable value shown for the hereditament in a local list for the relevant day; and

Z is the number prescribed in an order by the Secretary of State under section 45(4A) of the Act.