

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations correct errors in the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004 ([SI 2004/3387](#)) by way of—

- (a) the correction of references in regulation 9(3) to 1st April 2000, which should have been references to 1st April 2005; and
- (b) the insertion, in Schedule 2, of references to section 54(4) to (7) (liability for rates for hereditaments shown on the central rating list).

In view of the nature of these amendments no further Regulatory Impact Assessment has been prepared.