STATUTORY INSTRUMENTS

2009 No. 3343

RATING AND VALUATION, ENGLAND

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

Approved by both Houses of Parliament

Made - - - 16th December 2009
Coming into force in accordance with
regulation 1(1)

THE NON-DOMESTIC RATING (CHARGEABLE AMOUNTS) (ENGLAND) REGULATIONS 2009

PART 1

- 1. Application, citation, commencement and interpretation
- 2. Relevant period, relevant day and relevant year
- 3. Defined hereditaments
- 4. Special authorities

PART 2

- 5. Notional chargeable amount
- 6. Base liability for 2010-11 for a defined hereditament
- 7. Base liability for years subsequent to 2010-11
- 8. Appropriate fraction
- 9. Application of regulation 10
- 10. Rules for determining chargeable amount
- 11. Change in rateable value after 1st April 2010
- 12. Change in rateable value on 1st April 2010
- 13. Partly occupied hereditaments

PART 3

- 14. Certificates for changes in rateable value: 1st April 2010
- 15. Certificates for change in rateable value: 31st March 2010
- 16. Certification: splits and mergers prior to 1st April 2010
- 17. Certificates: general
- 18. Appeals against certificates

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

9.	Revocations		
	Signature		

SCHEDULE 1 — ALTERED HEREDITAMENTS

- 1. Interpretation
- 2. Hereditaments to which Schedule 1 applies
- 3. Altered hereditament: base liability for 2010-11
- 4. Altered hereditament: notional chargeable amount
- 5. Altered hereditament: application of regulation 9
- 6. Altered hereditament: change in rateable value

SCHEDULE 2 — SPLITS AND MERGERS

- 1. Cases where this Schedule applies
- 2. Rules for determination of chargeable amount for new hereditament: splits on 1st April 2010
- 3. Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2010
- 4. Rules for determination of chargeable amount for new hereditament: splits after 1st April 2010
- 5. Rules for determining the chargeable amount for new hereditament: mergers after 1st April 2010
- 6. Changes in the value of new hereditament: year of creation
- 7. Notional chargeable amount for new hereditament
- 8. Base liability for year after year in which creation day falls
- 9. Base liability for subsequent years for new hereditament
- 10. Rateable value: hereditament split or merged after 1st April 2010

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. View outstanding changes

Changes and effects yet to be applied to:

- reg. 1718 revoked by S.I. 2022/1403 reg. 25(1)