
STATUTORY INSTRUMENTS

2016 No. 1265

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

PART 2

Chargeable amounts

Application of regulation 12

11.—(1) Subject to paragraphs (3) to (6), regulation 12 applies to a defined hereditament for a relevant day (“the day concerned”) if—

- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43, 45 or 54 of the Act; and
- (b) NCA is—
 - (i) subject to the modification in paragraph 5 of Schedule 1 (altered hereditaments), greater than BL and greater than (BL x AF); or
 - (ii) less than BL and less than (BL x AF).

(2) For the purposes of paragraph (1)—

- (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls, but where paragraph 4 of Schedule 1 (altered hereditament: notional chargeable amount) applies, that paragraph has effect for the purpose of determining NCA as regards the altered hereditament,
- (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

(3) Regulation 12 does not apply where, on the day concerned, the chargeable amount for the defined hereditament is zero under section 45A of the Act (unoccupied hereditaments: zero-rating).

(4) Regulation 12 does not apply where Schedule 2 (splits and mergers) applies to a defined hereditament in the year in which the creation day falls.

(5) Regulation 12 does not apply to a defined hereditament for the day concerned if—

- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of a list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 10(2), (4) or (6), and
- (b) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of a list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 10(7), (9) or (11).

- (6) Regulation 12 does not apply to a defined hereditament for the day concerned if—
- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of a list in accordance with Regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 10(7), (9) or (11), and
 - (b) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of a list in accordance with Regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 10(2), (4) or (6).