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STATUTORY INSTRUMENTS

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**2016 No. 1265**

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

**PART 2**

**Chargeable amounts**

**Rules for determining chargeable amount**

**12.**—(1) Where this regulation applies to a hereditament shown in the central list, the chargeable amount as respects the designated person for a chargeable day which is a relevant day is calculated by applying the formula—

$$\frac{(A \times B)}{C} + H$$

instead of the formula in section 54(4) of the Act.

(2) Where this regulation applies to a hereditament shown in a local list, the chargeable amount for a chargeable day which is a relevant day is calculated under this regulation instead of under section 43 or 45 of the Act.

(3) Subject to paragraphs (4), (6), (8) and (10), the chargeable amount for the chargeable day is calculated by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

(4) Where paragraph (5) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with paragraph (3) by 5.

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

(6) Where paragraph (7) applies, the chargeable amount for a chargeable day is found by—

- (a) subtracting U from the amount calculated in accordance with paragraph (3); and
- (b) dividing the result of the calculation performed under sub-paragraph (a) by E.

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

(8) Where paragraph (9) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with paragraph (3) by 2.

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

(10) Where paragraph (11) applies, the chargeable amount for a chargeable day is found by dividing the amount calculated in accordance with paragraph (3) by the number prescribed in an

order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied properties).

- (11) This paragraph applies where, on the chargeable day—
- (a) the conditions in section 45(1) of the Act (unoccupied property: liability) are fulfilled as respects the hereditament; and
  - (b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

- (12) For the purposes of this regulation—

A is the amount certified by the appropriate valuation officer to be the portion of the rateable value shown for the chargeable day in the central list against the name of the designated person which is not attributable to hereditaments to which this regulation applies;

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

BL and AF have the meanings given by regulation 11(2);

C is the number of days in the relevant year;

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

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

H is the aggregate for the chargeable day of the amounts found by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

to each hereditament to which this regulation applies shown for the day in the central list against the name of the designated person;

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

U is the amount found by applying the formula—

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

- (13) For a hereditament to which one or more of the following provisions apply—

- (a) regulation 13 (change in rateable value after 1st April 2017);
- (b) regulation 14 (change in rateable value on 1st April 2017);
- (c) regulation 15 (partly-occupied hereditaments),

this regulation has effect subject to the modifications made in that provision.