
STATUTORY INSTRUMENTS

2016 No. 1265

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

PART 3

Miscellaneous

Certificates for change in rateable value: 31st March 2017

17.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 31st March 2017 is inaccurate.

(2) If this regulation applies, the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that should have been shown in a list for the hereditament for 31st March 2017.

(3) These Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the rateable value certified under paragraph (2) was the rateable value shown in a list for the hereditament for 31st March 2017.

(4) If the rateable value certified under paragraph (2) is lower than the rateable value shown in a list for the hereditament for 31st March 2017, the days are 1st April 2017 and any subsequent relevant day.

(5) If the rateable value certified under paragraph (2) is greater than the rateable value shown in a list for the hereditament for 31st March 2017 and—

- (a) a certificate under regulation 16 has been issued, the days are the days referred to in paragraph (4), (5)(a) or (5)(b) of that regulation;
- (b) no certificate under regulation 16 has been issued, the days are the day on which the certificate under paragraph (2) of this regulation is issued and any subsequent day.