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DRAFT STATUTORY INSTRUMENTS

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**2016 No.**

**RATING AND VALUATION, ENGLAND**

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

*Made* - - - - - **\*\*\***

*Coming into force in accordance with regulation 2*

**THE NON-DOMESTIC RATING (CHARGEABLE AMOUNTS) (ENGLAND) REGULATIONS 2016**

PART 1

1. Citation and application
2. Commencement
3. Interpretation
4. Relevant period, relevant day and relevant year
5. Defined hereditaments
6. Special authorities

PART 2

7. Notional chargeable amount
8. Base liability for 2017 - 18 for a defined hereditament
9. Base liability for years subsequent to 2017 -18
10. Appropriate fraction
11. Application of regulation 12
12. Rules for determining chargeable amount
13. Change in rateable value after 1st April 2017
14. Change in rateable value on 1st April 2017
15. Partly occupied hereditaments

PART 3

16. Certificates for changes in rateable value: 1st April 2017
17. Certificates for change in rateable value: 31st March 2017
18. Certification: splits and mergers before 1st April 2017
19. Certificates: central list

20. Certificates: general
  21. Appeals against certificates
  22. Revocations
- Signature

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#### SCHEDULE 1 — ALTERED HEREDITAMENTS

1. Interpretation
2. Hereditaments to which this Schedule applies
3. Altered hereditament: base liability for 2017 - 18
4. Altered hereditament: notional chargeable amount
5. Altered hereditament: application of regulation 12
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 2017
3. Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2017
4. Rules for determining chargeable amount for new hereditament: splits after 1st April 2017
5. Rules for determining chargeable amount for new hereditament: mergers after 1st April 2017
6. Changes in the value of new hereditament: year of creation
7. Notional chargeable amount for new hereditament
8. Base liability for the year after the year in which the creation day falls
9. Base liability for subsequent years for new hereditament
10. Rateable value: hereditament split or merged after 1st April 2017

Explanatory Note