

Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, PART 2. (See end of Document for details)

SCHEDULE

CONSEQUENTIAL PROVISION

PART 2

PROVISION CONSEQUENTIAL ON SECTIONS 5 AND 6

- 19 The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 ([S.I. 2022/1403](#)) are amended as follows.

Commencement Information

- I1** Sch. para. 19 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 20 In regulation 3 (interpretation), in paragraph (1) omit the definitions of—
- (a) “early relevant year”;
 - (b) “final relevant year”.

Commencement Information

- I2** Sch. para. 20 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 21 (1) Regulation 4 (relevant period, relevant day and relevant year) is amended as follows.
- (2) In paragraph (1), for “2028” substitute “2026”.
 - (3) In paragraph (3), for “, 2025 or 2027” substitute “or 2025”.
 - (4) Omit paragraphs (4) and (5).

Commencement Information

- I3** Sch. para. 21 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 22 In regulation 6 (special authorities), in paragraph (1), for “an early” substitute “a”.

Commencement Information

- I4** Sch. para. 22 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 23 (1) Regulation 7 (notional chargeable amount: early relevant years) is amended as follows.
- (2) In the heading, omit “: early relevant years”.
 - (3) In paragraph (1), for “an early” substitute “a”.

Commencement Information

- I5** Sch. para. 23 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

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- 24 In regulation 9 (base liability for early relevant years subsequent to 2023-24), in the heading, for “early relevant years subsequent to 2023-24” substitute “2024-25 and 2025-26”.

Commencement Information

I6 Sch. para. 24 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 25 (1) Regulation 10 (appropriate fraction) is amended as follows.
 (2) In paragraph (1), for “an early” substitute “a”.
 (3) In paragraph (7), in sub-paragraph (b), in the opening words, omit “early”.

Commencement Information

I7 Sch. para. 25 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 26 In regulation 11 (application of regulation 12), in paragraph (1), in the words before sub-paragraph (a), for “an early” substitute “a”.

Commencement Information

I8 Sch. para. 26 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 27 In regulation 12 (rules for determining chargeable amount: early relevant years), in the heading, omit “: early relevant years”.

Commencement Information

I9 Sch. para. 27 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 28 Omit regulation 14 (application of regulation 15).

Commencement Information

I10 Sch. para. 28 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 29 Omit regulation 15 (rules for determining chargeable amounts: final relevant year).

Commencement Information

I11 Sch. para. 29 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

- 30 In regulation 16 (change in rateable value on 1st April 2023), in paragraph (2)—
 (a) for “: early relevant years),” substitute “) and”;
 (b) omit “and 15 (rules for determining chargeable amount: final relevant year)”.

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Commencement Information

II2 Sch. para. 30 in force at Royal Assent, see **s. 19(1)(c)**

- 31 (1) The Schedule (splits and mergers) is amended as follows.
- (2) In paragraph 2 (rules for determination of chargeable amount for new hereditament: splits on 1st April 2023), in sub-paragraph (1), omit “early”.
- (3) In paragraph 3 (rules for determination of chargeable amount for new hereditament: mergers on 1st April 2023), in sub-paragraph (1) omit “early”.
- (4) In paragraph 4 (rules for determining chargeable amount for new hereditament: splits after 1st April 2023 in an early relevant year)—
- (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “and in an early relevant year”.
- (5) In paragraph 5 (rules for determining chargeable amount for new hereditament: mergers after 1st April 2023 in an early relevant year)—
- (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “in an early relevant year”.
- (6) In paragraph 6 (changes in the value of new hereditament: early relevant year of creation)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraphs (1) and (3), for “an early” substitute “a”.
- (7) In paragraph 7 (notional chargeable amount for new hereditament: early relevant years)—
- (a) in the heading, omit “: early relevant years”;
 - (b) in sub-paragraph (1) for “an early” substitute “a”.
- (8) In paragraph 8 (base liability for the early relevant year after the year in which the creation day falls)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), for “an early” substitute “the”.
- (9) In paragraph 9 (base liability for subsequent early relevant years for new hereditament)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), omit “early”.
- (10) In paragraph 10 (rateable value: hereditament split or merged after 1st April 2023), in sub-paragraph (2)—
- (a) after paragraph (a) insert “and”;
 - (b) omit paragraph (c) and the “and” preceding it.

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Commencement Information

I13 Sch. para. 31 in force at Royal Assent, see [s. 19\(1\)\(c\)](#)

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