

DRAFT STATUTORY INSTRUMENTS

**2009 No.**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009**

**PART 2**

**Chargeable Amounts**

**Change in rateable value after 1st April 2010**

**11.**—(1) Paragraph (2) applies in respect of a defined hereditament in a case where regulation 10 applies and for a day after 1st April 2010 the rateable value shown in a local list for the hereditament is greater than that shown for it for 1st April 2010.

(2) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to the formula—

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

were a reference to—

$$\frac{(BL \times AF) + ((N - J) \times D)}{C} + U$$

(3) Paragraph (4) applies in respect of a defined hereditament in a case where regulation 10 applies and for a day after 1st April 2010 the rateable value shown in a local list for the hereditament is less than that shown for it for 1st April 2010.

(4) Where this paragraph applies, regulation 10 shall have effect as regards the hereditament for the day as if the reference in that regulation to the formula—

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

were a reference to—

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

(5) For the purposes of the modifications made by paragraphs (2) and (4)—

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;

J is the rateable value shown for the hereditament in a local list for 1st April 2010;

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

U has the meaning given by regulation 10; and

BL and AF have the meanings given by regulation 9(2).

(6) Paragraph (7) applies in respect of a defined hereditament in a case where regulation 10 applies and for a chargeable day after 1st April 2010—

(a) the rateable value shown in the central list is different from that shown for 1st April 2010; or

(b) the appropriate valuation officer certifies that the value attributable to a defined hereditament of a designated person shown in the central list is different from the value attributable to the hereditament for 1st April 2010.

(7) Where this paragraph applies, regulation 10 shall have effect as regards the defined hereditament for the chargeable day as if the reference to the formula—

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

were a reference to—

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

(8) For the purposes of this paragraph and paragraph (7)—

A, B, C and D have the meanings given by regulation 10;

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

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

to each hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which regulation 10 applies but to which paragraph (7) does not apply;

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

$$\frac{(BL \times AF) + ((N - J) \times D)}{C} + U$$

to each hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which paragraph (7) applies and for which the value attributable for the day is greater than the value attributable for 1st April 2010;

J is the value certified by the appropriate valuation officer to be the value attributable to the hereditament for 1st April 2010;

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

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

to each hereditament for which a value is included in the rateable value shown for the day in the central list against the name of the designated person to which paragraph (7) applies and for which the value attributable for the day is less than the value attributable for 1st April 2010;

N is the value certified by the appropriate valuation officer to be the value attributable to the hereditament for the chargeable day;

U has the meaning given by regulation 10; and

BL and AF have the meanings given by regulation 9(2).

(9) For the purposes of paragraphs (7) and (8), in relation to a defined hereditament the value attributable for a day is to be taken to be the rateable value which would have been shown for the hereditament in the central list for the day if the hereditament had been the only hereditament of the designated person shown in that list for that day.

(10) A certification of value by the appropriate valuation officer in respect of a defined hereditament for a day shall be treated as applicable for each day in the period commencing on that day and ending on the day immediately preceding any further certification under this regulation in respect of that hereditament.

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

(a) regulation 12 (change in rateable value on 1st April 2010);

(b) paragraph 6 of Schedule 1 (altered hereditament: change in rateable value);

(c) paragraph 10 of Schedule 2 (rateable value: split or merger after 1st April 2010),

this regulation shall have effect subject to the modifications made by the provision or provisions concerned.