
DRAFT STATUTORY INSTRUMENTS

2009 No.

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

PART 2

Chargeable Amounts

Change in rateable value on 1st April 2010

12.—(1) This regulation applies where any circumstances regarding a relevant factor taken into account in determining the rateable value shown for a defined hereditament for 1st April 2010 in a local list differ from the circumstances regarding that factor existing on 31st March 2010, so that the rateable value shown for 1st April 2010 is different from that which would have been shown if the circumstances regarding that factor existing on 31st March 2010 continued to exist on 1st April 2010.

(2) Where this regulation applies, the references in regulation 5 (notional chargeable amount) and 8 (appropriate fraction) to a rateable value shown for 1st April 2010 shall be treated as references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31st March 2010.

(3) Where this regulation and regulation 10 apply, regulation 11 (change in rateable value after 1st April 2010) shall have effect as if—

- (a) the references in paragraphs (1), (3) and (5) of regulation 11 to a rateable value shown for 1st April 2010 were references to the value certified by the appropriate valuation officer to be the rateable value which would have been shown for that day if that value had fallen to be determined as regards the factor mentioned in paragraph (1) by reference to the circumstances existing on 31st March 2010, and
- (b) the references in paragraphs (1) and (3) of regulation 11 to the rateable value for a day after 1st April 2010 were treated as including a reference to the rateable value actually shown for 1st April 2010.