
DRAFT STATUTORY INSTRUMENTS

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
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PART 2

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13. Change in rateable value after 1st April 2017
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PART 3

16. Certificates for changes in rateable value: 1st April 2017
17. Certificates for change in rateable value: 31st March 2017
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19. Certificates: central list

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SCHEDULE 1 — ALTERED HEREDITAMENTS

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SCHEDULE 2 — SPLITS AND MERGERS

1. Cases where this Schedule applies
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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