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STATUTORY INSTRUMENTS

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**2004 No. 3387**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004**

**PART 1**

**Preliminary**

**Defined hereditaments**

**3.—(1)** Subject to paragraph (3), as regards a relevant day, a hereditament is a defined hereditament if—

- (a) the conditions in paragraph (2) are fulfilled; or
- (b) it meets the conditions specified in paragraph 2 of Schedule 1; or
- (c) it meets the conditions specified in paragraph 1 of Schedule 2.

(2) For the purposes of paragraph (1)(a), the conditions are that the hereditament is shown in any list, with a rateable value greater than zero, for—

- (a) 31st March 2005;
- (b) the relevant day; and
- (c) each day (if any) falling after 31st March 2005 and before the relevant day.

(3) Where the hereditament of a designated person is a defined hereditament by virtue of paragraph (1) on 1st April 2005 (“the original hereditament”), notwithstanding that on or after 31st March 2005—

- (a) part of the original hereditament becomes a hereditament shown on the local list; or
- (b) the person ceases to occupy or, if unoccupied, own part of the original hereditament,

the conditions in paragraph (2) above or paragraph 1(b) of Schedule 2 shall be treated as fulfilled as respects the whole of the original hereditament for so long as the person continues to be the person designated as respects the original hereditament under section 53(1) of the Act.