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STATUTORY INSTRUMENTS

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**2009 No. 3343**

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

**PART 2**

**Chargeable Amounts**

**Application of regulation 10**

**9.**—(1) Subject to paragraphs (3) to (6), regulation 10 applies to a defined hereditament for a relevant day (“the day concerned”) if—

- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43, 45 or 54 of the Act; and
- (b) NCA is—
  - (i) greater than BL and greater than  $(BL \times AF)$ ; or
  - (ii) less than BL and less than  $(BL \times AF)$ .

(2) For the purposes of paragraph (1)—

- (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls, but where paragraph 4 of Schedule 1 (altered hereditament: notional chargeable amount) applies, that paragraph shall have effect for the purpose of determining NCA as regards the altered hereditament,
- (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

(3) Regulation 10 shall not apply where, on the day concerned, the chargeable amount for the hereditament is zero under section 45A of the Act (unoccupied hereditaments: zero-rating).

(4) Regulation 10 shall not apply where Schedule 2 (splits and mergers) applies to a hereditament in the year in which the creation day falls.

(5) Regulation 10 shall not apply to a defined hereditament for the day concerned if—

- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of a local or the central list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(2) or 8(3), and
- (b) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of a local or the central list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(4) or 8(5).

- (6) Regulation 10 shall not apply to a defined hereditament for the day concerned if—
- (a) as respects a relevant day falling before the day concerned, the value of X for the purposes of determining the appropriate fraction fell to be determined (or if determined again following an alteration of a local or the central list in accordance with regulations made under the Act, fell after that alteration to be determined) in accordance with regulation 8(4) or 8(5), and
  - (b) as respects the day concerned, the value of X for the purposes of determining the appropriate fraction falls to be determined (or if determined again following an alteration of a local or the central list in accordance with regulations made under the Act, falls after that alteration to be determined) in accordance with regulation 8(2) or 8(3).