
STATUTORY INSTRUMENTS

2022 No. 1403

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022

PART 3

Miscellaneous

Certificates for changes in rateable value: 1st April 2023

18.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 1st April 2023 is inaccurate on any grounds other than solely on the grounds of a material change of circumstances which occurred on that day.

(2) Where this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that should have been shown in a list for the hereditament for 1st April 2023.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), these Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the certified rateable value was the value shown in a list for 1st April 2023.

(4) Where the appropriate valuation officer alters the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) or for that purpose combined with other purposes, the days are the day on which the alteration has effect and any subsequent relevant day.

(5) Where the appropriate valuation officer has not altered the list for the purpose of correcting the inaccuracy mentioned in paragraph (1)—

- (a) if a request by the ratepayer has been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate is requested and any subsequent relevant day;
- (b) if a request by the ratepayer has not been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate under paragraph (2) is issued and any subsequent relevant day.