
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 1

Preliminary

Interpretation

3.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“the Appeals Procedure Regulations” means the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(1);

“appropriate valuation officer”—

(a) in relation to a hereditament in respect of which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

(b) in relation to any other hereditament, means the valuation officer maintaining a local list in which the hereditament is, or would be, shown;

“central list” means the list compiled and maintained in accordance with section 52 of the Act;

“creation day” has the meaning given by paragraph 1 of the Schedule;

“defined hereditament” has the meaning given by regulation 5;

“designated person” means a person designated under section 53(1) of the Act;

“early relevant year” has the meaning given by regulation 4(4);

“final relevant year” has the meaning given by regulation 4(5);

“list” means a local list or the central list;

“local list” means a list compiled and maintained in accordance with section 41 of the Act;

“material change of circumstances”, in relation to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act;

“relevant day” has the meaning given by regulation 4(2);

“relevant factor” means—

(a) any matter mentioned in paragraph 2(7) of Schedule 6 to the Act, or

(b) the extent to which a hereditament is exempt from non-domestic rating;

“relevant period” has the meaning given by regulation 4(1); and

“relevant year” has the meaning given by regulation 4(3).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(2) A reference in these Regulations to the rateable value shown in the central list for a defined hereditament for a relevant day is taken to be a reference to—

- (a) if only one hereditament is shown in the central list for that day in relation to a designated person, the rateable value shown for that hereditament for that day;
- (b) if more than one hereditament is shown in the central list for that day in relation to a designated person, the rateable value certified by the appropriate valuation officer under regulation 22 in relation to that hereditament.

Commencement Information

II Reg. 3 in force at 23.12.2022, see [reg. 2\(2\)](#)

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Changes and effects yet to be applied to :

- reg. 3(1) words omitted by [2023 c. 53 Sch. para. 20\(a\)](#)
- reg. 3(1) words omitted by [2023 c. 53 Sch. para. 20\(b\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(3)(4) inserted by [S.I. 2023/1357 reg. 8](#)