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STATUTORY INSTRUMENTS

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**2023 No. 1357**

**The Non-Domestic Rating (Improvement Relief) (England) Regulations 2023**

**Conditions for relief**

**3.—(1)** The conditions prescribed for the purposes of paragraph 3(1)(b) of Schedule 4ZA and paragraph 3(1)(c)(ii) of Schedule 5A to the Act are that—

- (a) a relevant certificate has been issued in relation to the hereditament,
- (b) the certificate has not been withdrawn or ceased to have effect under regulation 7, and
- (c) the same person has been the occupier<sup>(1)</sup> in relation to that hereditament, or a relevant predecessor hereditament, on each day during the relevant period.

(2) For the purposes of paragraph (1)(c), where a person has a qualifying connection with another person, they are to be treated as the same person.

(3) A person has a qualifying connection with another—

- (a) where both persons are companies, and—
  - (i) one is a subsidiary of the other, or
  - (ii) both are subsidiaries of the same company, or
- (b) where only one person is a company, the other person (“the second person”) has such an interest in that company as would, if the second person were a company, result in its being the holding company of the other.

(4) In this regulation “relevant period” means the period beginning with the day on which the qualifying improvement works were commenced and ending with the chargeable day concerned.

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<sup>(1)</sup> See section 65 of the Local Government Finance Act 1988 for the meaning of “occupier”.