
DRAFT STATUTORY INSTRUMENTS

2004 No.

NON-DOMESTIC RATING, ENGLAND

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

Made - - - -

Coming into force

THE NON-DOMESTIC RATING (CHARGEABLE
AMOUNTS) (ENGLAND) REGULATIONS 2004

PART 1

Preliminary

1. Citation, application, commencement and interpretation
2. Relevant period, relevant day and relevant year
3. Defined hereditaments
4. Special authorities

PART 2

Chargeable Amounts

5. Notional chargeable amount
6. Base liability for 2005–06 for a hereditament subject to previous transitional provisions
7. Base liability for 2005–06 for a hereditament outside previous transitional provisions
8. Base liability for years subsequent to 2005–06
9. Appropriate fraction
10. Application of regulation 11
11. Rules for determining chargeable amount
12. Change in rateable value after 1st April 2005
13. Change in rateable value on 1st April 2005
14. Partly-occupied hereditaments

PART 3

Miscellaneous

15. Certificates for changes in rateable value: 1st April 2005
 16. Certificates for change in rateable value: 31st March 2005
 17. Certification: splits and mergers prior to 1 April 2005
 18. Certificates: general
 19. Appeals against certificates
 20. Revocations
- Signature

SCHEDULE 1 — ALTERED HEREDITAMENTS

1. Interpretation
2. Hereditaments to which Schedule 1 applies
3. Altered hereditament: base liability for 2005–06
4. Altered hereditament: notional chargeable amount
5. Altered hereditament: application of regulation 11
6. Altered hereditament: change in rateable value

SCHEDULE 2 — SPLITS AND MERGERS

1. Case where this Schedule applies
2. Rules for determination of chargeable amount for new hereditament: splits on 1st April 2005
3. Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2005
4. Rules for determination of chargeable amount for new hereditament: splits after 1st April 2005
5. Rules for determination of chargeable amount for new hereditament: mergers after 1st April 2005
6. Changes in the value of new hereditament: year of creation
7. Notional chargeable amount for new hereditament
8. Base liability for year after year in which creation day falls
9. Base liability for subsequent years for new hereditament
10. Rateable value: hereditament split or merged after 1st April 2005

Explanatory Note