

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004 (“the 2004 Regulations”), which set out the rules for the transitional relief scheme that applies for the purposes of the 1st April 2005 revaluation of non-domestic properties.

These Regulations amend the definition of “defined hereditament” in the 2004 Regulations. A defined hereditament is one for which transitional relief will be available if the requirements of those Regulations are met. As a result of the amendment, hereditaments which had a rateable value of zero on 31st March 2005 will be added to the category of defined hereditaments.