DRAFT STATUTORY INSTRUMENTS

2009 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009

PART 1

Preliminary

Defined hereditaments

3.—(1) Subject to paragraph (3), as regards a relevant day, a hereditament is a defined hereditament if—

- (a) the conditions in paragraph (2) are fulfilled; or
- (b) it meets the conditions specified in paragraph 2 of Schedule 1; or
- (c) it meets the conditions specified in paragraph 1 of Schedule 2.

(2) For the purposes of paragraph (1)(a), the conditions are that the hereditament is shown in any list for—

- (a) 31st March 2010;
- (b) the relevant day, with a rateable value greater than zero; and
- (c) each day (if any) falling after 31st March 2010 and before the relevant day, with a rateable value greater than zero.

(3) Where the hereditament of a designated person is a defined hereditament by virtue of paragraph (1) on 1st April 2010 ("the original hereditament"), notwithstanding that on or after 31st March 2010—

- (a) part of the original hereditament becomes a hereditament shown on a local list; or
- (b) the person ceases to occupy or, if it is unoccupied, own part of the original hereditament,

the conditions in paragraph (2) or paragraphs 1(a), 1(b)(ii) and 1(c) of Schedule 2 shall be treated as fulfilled as respects the whole of the original hereditament for so long as the person continues to be the designated person as respects the original hereditament under section 53(1) of the Act.