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DRAFT STATUTORY INSTRUMENTS

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**2016 No.**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016**

**PART 1**

**Preliminary**

**Defined hereditaments**

5.—(1) Subject to paragraph (3), as regards a relevant day, a hereditament is a defined hereditament if any of the following conditions are fulfilled—

- (a) the conditions in paragraph (2);
- (b) the conditions in paragraph 2 of Schedule 1;
- (c) the conditions in paragraph 1 of Schedule 2.

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

- (a) 31st March 2017, with a rateable value greater than zero;
- (b) the relevant day, with a rateable value greater than zero; and
- (c) each day (if any) falling after 31st March 2017 and before the relevant day, with a rateable value greater than zero.

(3) A reference in this regulation to the rateable value shown in the central list for a hereditament for 31st March 2017 is taken to be a reference to—

- (a) the rateable value shown for the hereditament for that date in the central list; or
- (b) the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for the hereditament for that date if that had been the only hereditament of the designated person shown in the central list for that date.

(4) Where a hereditament or a class of hereditament shown in the central list in relation to a designated person<sup>(1)</sup> is a defined hereditament on 1st April 2017 (“the original hereditament”), notwithstanding that on or after 31st March 2017—

- (a) part of the original hereditament becomes a hereditament shown in 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), (b)(ii) and (c) of Schedule 2 are taken to be fulfilled as respects the whole of the original hereditament for so long as the person continues to be the designated person in relation to the original hereditament.

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(1) Section 67(9A) of the Act defines “class” of hereditament by reference to a description of hereditament prescribed under section 53(1) of the Local Government Finance Act 1988 in relation to the designated person. Under section 67(9) of that Act, a hereditament is treated as shown in the central list for a day if on the day it falls within a class of hereditament shown for the day in the central list.

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**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: *The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265*

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