
DRAFT STATUTORY INSTRUMENTS

2022 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022

PART 2

Chargeable amounts

Application of regulation 15

14.—(1) Regulation 15 applies to a defined hereditament for a relevant day which falls in the final relevant year (“the day concerned”) if as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43, 45 or 54 of the Act.

(2) Regulation 15 does not apply where, on the day concerned, the chargeable amount for the defined hereditament is zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero-rating) of the Act.

(3) For a defined hereditament to which one or more of the following provisions apply—

- (a) regulation 16 (change in rateable value on 1st April 2023);
- (b) paragraph 10 of the Schedule (rateable value: hereditament split or merged after 1st April 2023),

regulation 15 has effect subject to the modifications made by that provision.