
DRAFT STATUTORY INSTRUMENTS

2022 No.

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

PART 2

Chargeable amounts

Change in rateable value on 1st April 2023

16.—(1) This regulation applies where any circumstances regarding a relevant factor taken into account in determining the rateable value shown in a local list for a defined hereditament for 1st April 2023 differ from the circumstances regarding that factor existing on 31st March 2023, so that the rateable value shown for 1st April 2023 is different from that which would have been shown if the circumstances regarding that factor existing on 31st March 2023 continued to exist on 1st April 2023.

(2) Where this regulation applies, the references in regulation 7 (notional chargeable amount: early relevant years), 10 (appropriate fraction) and 15 (rules for determining chargeable amount: final relevant year) to a rateable value shown for 1st April 2023 are treated as references to the value certified by the appropriate valuation officer as the rateable value which would have been shown for that day if that value had fallen to be determined as regards that factor by reference to the circumstances existing on 31st March 2023.

(3) Where this regulation and regulation 12 apply, regulation 13 (change in rateable value after 1st April 2023) has effect as if—

- (a) the references in paragraphs (1), (3) and (5) of regulation 13 to a rateable value shown for 1st April 2023 were references to the value certified by the appropriate valuation officer as the rateable value which would have been shown for that day if that value had fallen to be determined as regards the factor mentioned in paragraph (1) by reference to the circumstances existing on 31st March 2023, and
- (b) the references in paragraphs (1) and (3) of regulation 13 to the rateable value for a day after 1st April 2023 were treated as including a reference to the rateable value actually shown for 1st April 2023.