
Changes to legislation: There are currently no known outstanding effects for the Non-Domestic Rating Act 2023, Paragraph 31. (See end of Document for details)

SCHEDULE **E+W**

CONSEQUENTIAL PROVISION

PART 2 **E+W**

PROVISION CONSEQUENTIAL ON SECTIONS 5 AND 6

- 31 (1) The Schedule (splits and mergers) is amended as follows.
- (2) In paragraph 2 (rules for determination of chargeable amount for new hereditament: splits on 1st April 2023), in sub-paragraph (1), omit “early”.
- (3) In paragraph 3 (rules for determination of chargeable amount for new hereditament: mergers on 1st April 2023), in sub-paragraph (1) omit “early”.
- (4) In paragraph 4 (rules for determining chargeable amount for new hereditament: splits after 1st April 2023 in an early relevant year)—
- (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “and in an early relevant year”.
- (5) In paragraph 5 (rules for determining chargeable amount for new hereditament: mergers after 1st April 2023 in an early relevant year)—
- (a) in the heading, omit “in an early relevant year”;
 - (b) in sub-paragraph (1)—
 - (i) in the words before paragraph (a), omit “early”;
 - (ii) in paragraph (b), omit “in an early relevant year”.
- (6) In paragraph 6 (changes in the value of new hereditament: early relevant year of creation)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraphs (1) and (3), for “an early” substitute “a”.
- (7) In paragraph 7 (notional chargeable amount for new hereditament: early relevant years)—
- (a) in the heading, omit “: early relevant years”;
 - (b) in sub-paragraph (1) for “an early” substitute “a”.
- (8) In paragraph 8 (base liability for the early relevant year after the year in which the creation day falls)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), for “an early” substitute “the”.
- (9) In paragraph 9 (base liability for subsequent early relevant years for new hereditament)—
- (a) in the heading, omit “early”;
 - (b) in sub-paragraph (1), omit “early”.
- (10) In paragraph 10 (rateable value: hereditament split or merged after 1st April 2023), in sub-paragraph (2)—

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- (a) after paragraph (a) insert “and”;
- (b) omit paragraph (c) and the “and” preceding it.

Commencement Information

II Sch. para. 31 in force at Royal Assent, see **s. 19(1)(c)**

Changes to legislation:

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