
STATUTORY INSTRUMENTS

2009 No. 3343

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

PART 2

Chargeable Amounts

Rules for determining chargeable amount

10.—(1) Where this regulation applies to a hereditament shown in a local list, the chargeable amount for a chargeable day which is a relevant day shall be found in accordance with paragraphs (3) to (11) in place of the provisions of sections 43(4) to (6A), 44 and 45(4) and (4A) of the Act.

(2) Where this regulation applies to a hereditament shown in the central list, the chargeable amount as respects the designated person for the description of hereditaments of which it forms the whole or part for a chargeable day which is a relevant day shall be calculated by applying the formula—

$$\frac{(A \times B)}{C} + H$$

in place of the provisions of section 54(4) to (7) of the Act.

(3) Subject to paragraphs (4), (6), (8) and (10), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

(4) Where paragraph (5) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by 5.

(5) This paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

(6) Where paragraph (7) applies, the chargeable amount for a chargeable day shall be found by—

- (a) subtracting U from the amount calculated in accordance with paragraph (3); and
- (b) dividing the result of the calculation performed under sub-paragraph (a) by E.

(7) This paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(8) Where paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by 2.

(9) This paragraph applies where, on the day concerned, the conditions in section 43(6B) of the Act (general stores etc in rural settlements) are fulfilled as respects the hereditament.

(10) Where paragraph (11) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (3) by the number prescribed in an order under section 45(4A) (reduction in chargeable amount for unoccupied properties) of the Act.

(11) This paragraph applies where, on the day concerned—

- (a) the conditions in section 45(1) of the Act (unoccupied property: liability) are fulfilled as respects the hereditament; and
- (b) an order under section 45(4A) is in force and has effect in relation to the hereditament.

(12) For the purposes of this regulation—

A is the amount certified by the appropriate valuation officer to be the portion of the rateable value shown for the day in the central list against the name of the designated person which is not attributable to hereditaments to which this regulation applies;

B is the non-domestic rating multiplier for the relevant year in which the day falls;

BL and AF have the meanings given by regulation 9(2);

C is the number of days in the relevant year;

D is the small business non-domestic rating multiplier for the relevant year in which the relevant day falls;

E is the amount prescribed under section 44(9) of the Act for the relevant year in which the relevant day falls;

H is the aggregate for the day of the amounts found by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

to each hereditament to which this regulation applies shown for the day in the central rating list against the name of the designated person;

N is the rateable value shown for the hereditament in a local or the central list for the day; and

U is the amount found by applying the formula—

$$\frac{(B - D) \times N}{C}.$$

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

- (a) regulation 11 (change in rateable value after 1st April 2010);
- (b) regulation 12 (change in rateable value on 1st April 2010);
- (c) regulation 13 (partly-occupied hereditaments),

this regulation shall have effect subject to the modifications made in the provision or provisions concerned.