
STATUTORY INSTRUMENTS

2009 No. 3343

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

PART 3

Miscellaneous

Certificates for change in rateable value: 31st March 2010

15.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a local or the central list in relation to a hereditament for 31st March 2010 is inaccurate.

(2) Where this regulation applies, the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in a local or the central list for the hereditament for 31st March 2010.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations shall have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as the case may be, as if that rateable value had been the value shown in a local or the central list for 31st March 2010.

(4) Where the rateable value certified in accordance with paragraph (2) is lower than that shown in a local or the central list for 31st March 2010, the days are 1st April 2010 and any subsequent relevant day.

(5) Where the rateable value certified in accordance with paragraph (2) is greater than that shown in a local or the central list for 31st March 2010 and—

- (a) a certificate under regulation 14 has been issued, the days are those referred to in paragraph (4), (5)(a) or (5)(b) of that regulation, as the case may be;
- (b) no certificate under regulation 14 has been issued, the days are that on which the certificate under paragraph (2) of this regulation is issued and any subsequent day.