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STATUTORY INSTRUMENTS

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**2009 No. 3343**

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

**PART 2**

**Chargeable Amounts**

**Notional chargeable amount**

5.—(1) Subject to paragraphs (3) to (5), the notional chargeable amount for a defined hereditament for a relevant year shall be the amount found by applying the formula—

$$A \times D.$$

(2) For the purposes of this regulation—

A is—

- (a) in the case of a hereditament shown in a local list, the rateable value shown for the hereditament for 1st April 2010 in the list;
- (b) in the case of a hereditament shown in the central list, the rateable value shown for the hereditament for 1st April 2010 in the list or the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for the hereditament for 1st April 2010 if that had been the only hereditament of the designated person shown in that list for that date; and

D is the small business non-domestic rating multiplier for the relevant year.

(3) Where regulation 12 (change in rateable value on 1st April 2010) applies, references in this regulation to rateable value shall have effect subject to the modifications made in paragraph (2) of that regulation.

(4) For a hereditament to which Schedule 1 (altered hereditaments) applies, paragraph 4 of that Schedule shall have effect for finding the notional chargeable amount.

(5) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraph 7 of that Schedule shall have effect for finding the notional chargeable amount.