
STATUTORY INSTRUMENTS

2009 No. 3343

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

PART 2

Chargeable Amounts

Base liability for years subsequent to 2010-11

7.—(1) Subject to paragraph (2), the base liability for a defined hereditament for a relevant year beginning after the first relevant year (“the year concerned”) shall be found by applying the formula—

$$BL \times AF,$$

where—

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction, as found in accordance with regulation 8, for the relevant year immediately preceding the year concerned.

(2) For a hereditament to which Schedule 2 (splits and mergers) applies, paragraphs 8 and 9 of that Schedule shall have effect for finding the base liability.