
STATUTORY INSTRUMENTS

2016 No. 1265

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016

PART 2

Chargeable amounts

Appropriate fraction

10.—(1) Subject to paragraph (10), the appropriate fraction for a defined hereditament for a relevant year is found by applying the formula—

$$\frac{X \times Q}{100.}$$

(2) For the purposes of this regulation, where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, and the hereditament is shown in a list and the rateable value shown in that list for that hereditament for 1st April 2017 is more than £100,000, then—

- (a) for the relevant year beginning on 1st April 2017, X is 142;
- (b) for the relevant year beginning on 1st April 2018, X is 132;
- (c) for the relevant year beginning on 1st April 2019, X is 149;
- (d) for the relevant year beginning on 1st April 2020, X is 116; and
- (e) for the relevant year beginning on 1st April 2021, X is 106.

(3) Paragraph (4) applies where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, and—

- (a) the hereditament is shown in a local list in Greater London and the rateable value shown in that list for that hereditament for 1st April 2017 is more than £28,000 and less than or equal to £100,000; or
- (b) the hereditament is shown in the central list or in a local list outside Greater London and the rateable value shown in that list for that hereditament for 1st April 2017 is more than £20,000 and less than or equal to £100,000.

(4) For the purposes of this regulation, for a hereditament mentioned in paragraph (3)—

- (a) for the relevant year beginning on 1st April 2017, X is 112.5;
- (b) for the relevant year beginning on 1st April 2018, X is 117.5;
- (c) for the relevant year beginning on 1st April 2019, X is 120; and
- (d) for the relevant years beginning on 1st April 2020 and 1st April 2021, X is 125.

(5) Paragraph (6) applies where the notional chargeable amount for the hereditament for the relevant year exceeds the base liability for the hereditament for the year, and—

- (a) the hereditament is shown in a local list in Greater London and the rateable value shown in that list for that hereditament for 1st April 2017 is less than or equal to £28,000; or
 - (b) the hereditament is shown in the central list or in a local list outside Greater London and the rateable value shown in that list for that hereditament for 1st April 2017 is less than or equal to £20,000.
- (6) For the purposes of this regulation, for a hereditament mentioned in paragraph (5)—
- (a) for the relevant year beginning on 1st April 2017, X is 105;
 - (b) for the relevant year beginning on 1st April 2018, X is 107.5;
 - (c) for the relevant year beginning on 1st April 2019, X is 110; and
 - (d) for the relevant years beginning on 1st April 2020 and 1st April 2021, X is 115.
- (7) For the purposes of this regulation where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year, and the hereditament is shown in a list and the rateable value shown in that list for the hereditament for 1st April 2017 is more than £100,000, then—
- (a) for the relevant year beginning on 1st April 2017, X is 95.9;
 - (b) for the relevant year beginning on 1st April 2018, X is 95.4;
 - (c) for the relevant year beginning on 1st April 2019, X is 94.1;
 - (d) for the relevant year beginning on 1st April 2020, X is 94.2; and
 - (e) for the relevant year beginning on 1st April 2021, X is 95.2.
- (8) Paragraph (9) applies where the notional chargeable amount for the hereditament for the relevant year does not exceed the base liability for the hereditament for the year, and—
- (a) the hereditament is shown in a local list in Greater London and the rateable value shown in that list for the hereditament for 1st April 2017 is more than £28,000 and less than or equal to £100,000; or
 - (b) the hereditament is shown in the central list or in a local list outside Greater London and the rateable value shown in that list for the hereditament for 1st April 2017 is more than £20,000 and less than or equal to £100,000.
- (9) For the purposes of this regulation, for a hereditament mentioned in paragraph (8)—
- (a) for the relevant year beginning on 1st April 2017, X is 90;
 - (b) for the relevant year beginning on 1st April 2018, X is 85;
 - (c) for the relevant year beginning on 1st April 2019, X is 80; and
 - (d) for the relevant years beginning on 1st April 2020 and 1st April 2021, X is 75.
- (10) Paragraph (11) applies where the notional chargeable amount for the hereditament does not exceed the base liability for the year, and—
- (a) the hereditament is shown in a local list in Greater London and the rateable value shown in that list for the hereditament for 1st April 2017 is less than or equal to £28,000; or
 - (b) the hereditament is shown in the central list or in a local list outside Greater London and the rateable value shown in that list for the hereditament for 1st April 2017 is less than or equal to £20,000.
- (11) For the purposes of this regulation, for a hereditament mentioned in paragraph (10)—
- (a) for the relevant year beginning on 1st April 2017, X is 80;
 - (b) for the relevant year beginning on 1st April 2018, X is 70;
 - (c) for the relevant year beginning on 1st April 2019, X is 65; and

(d) for the relevant years beginning on 1st April 2020 and 1st April 2021, X is 45.

(12) For the purposes of this regulation—

- (a) for the relevant year beginning on 1st April 2017, Q is 1.02;
- (b) for subsequent relevant years in the relevant period, Q is the amount found by applying the formula—

$$\frac{D(1)}{D(2)},$$

where—

D(1) is the small business non-domestic rating multiplier for the relevant year, and

D(2) is the small business non-domestic rating multiplier for the financial year which precedes the relevant year;

(c) Q, if not a whole number, is calculated to three decimal places only—

- (i) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
- (ii) ignoring ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

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

- (a) regulation 14 (change in rateable value on 1st April 2017),
- (b) paragraph 6 of Schedule 1 (altered hereditament: change in rateable value),
- (c) paragraph 10 of Schedule 2 (rateable value: split or merger after 1st April 2017),

this regulation has effect subject to the modifications made by that provision.