
STATUTORY INSTRUMENTS

2018 No. 425

The Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 2018

PART 3

Chargeable amounts

Amendment of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016

9. The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016(1) are amended as follows.

10. In regulation 6 (special authorities)—

- (a) in paragraph (2) for “(7), (9) and (11)” substitute “(7), (8A), (9), (10A) and (11)”;
- (b) after paragraph (8) insert—

“**(8A)** Where paragraph (8B) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{(((D_{SA} - D) \times N) \times F)}{C}.$$

(8B) This paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

- (c) in paragraph (10)—
 - (i) at the end of sub-paragraph (b) omit “and”; and
 - (ii) at the end of sub-paragraph (c) insert—

“; and

(d) paragraph (10B) does not apply in relation to the hereditament.”.

(d) after paragraph (10) insert—

“**(10A)** Where paragraph (10B) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{(((D_{SA} - D) \times N) \times T)}{C \times Z.}$$

(10B) This paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

(e) in paragraph (14)—

(i) after the definition of E insert—

“F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;

(ii) at the end of the definition of N omit “and”;

(iii) after the definition of N insert—

“T is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day; and”; and

(iv) for the definition of Z substitute—

“Z is—

(a) 1; or

(b) where an order made by the Secretary of State under section 45(4A) of the Act is in force, the number prescribed in that order.”.

11. In regulation 12 (rules for determining chargeable amount)—

(a) in paragraph (1) after “central list,” insert “subject to paragraph (1A),”;

(b) after paragraph (1) insert—

“(1A) Where paragraph (1B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with paragraph (1) by T.

(1B) This paragraph applies where, on the chargeable day, section 54ZA(1) of the Act (relief for telecommunications infrastructure) applies in relation to a description of hereditament.”;

(c) in paragraph (3) for “(8) and (10)” substitute “(7A), (8), (10) and (11A)”;

(d) after paragraph (7) insert—

“(7A) Where paragraph (7B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with paragraph (3) by F.

(7B) This paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

(e) after paragraph (11) insert—

“(11A) Where paragraph (11B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with paragraph (3) by T.

(11B) This paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

(f) in paragraph (12)—

(i) after the definition of E insert—

“F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;

(ii) at the end of the definition of N for “; and” substitute—

“;

T is—

- (a) in relation to paragraph (1A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 54ZA(3) of the Act for the relevant day;
- (b) in relation to paragraph (11A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day; and”.

12.—(1) Schedule 2 (splits and mergers) is amended as follows.

(2) In paragraph 2 (rules for determination of chargeable amount for new hereditament: splits on 1st April 2017)—

- (a) in sub-paragraph (1) for “or 54” substitute “, 54 or 54ZA”;
- (b) in sub-paragraph (2) for “and (9)” substitute “, (8A), (9), (10A) and (10C)”;
- (c) after sub-paragraph (8) insert—

“(8A) Where sub-paragraph (8B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by F.

(8B) This sub-paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

- (d) after sub-paragraph (10) insert—

“(10A) Where sub-paragraph (10B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.

(10B) This sub-paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.

(10C) Where sub-paragraph (10D) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.

(10D) This sub-paragraph applies where, on the chargeable day, section 54ZA(1) of the Act (relief for telecommunications infrastructure) applies in relation to a description of hereditament.”;

- (e) in sub-paragraph (11)—

- (i) after the definition of E insert—

“F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;

- (ii) in the definition of R for paragraph (d) substitute—

“(d) sections 43(4B)(a) (small business rate relief), 43(4F) (relief for telecommunications infrastructure), 43(6) (charities or registered community amateur sports clubs), 43(6B) (rural rate relief), 47 (discretionary relief), 49(1) (reduction or remission of liability) and 54ZA(1) (relief for telecommunications infrastructure) of the Act did not apply to it for 1st April 2017;”;

- (iii) at the end of the definition of J omit “and”; and

- (iv) at the end of the definition of S insert—

“; and

T is—

- (a) in relation to sub-paragraph (10A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day;
- (b) in relation to sub-paragraph (10C), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 54ZA(3) of the Act for the relevant day.”.

(3) In paragraph 3 (rules for determination of chargeable amount for new hereditament: mergers on 1st April 2017)—

- (a) in sub-paragraph (1) for “or 54” substitute “, 54 or 54ZA”;
- (b) in sub-paragraph (2) for “and (9)” substitute “, (8A), (9), (10A) and (10C)”;
- (c) after sub-paragraph (8) insert—

“(8A) Where sub-paragraph (8B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by F.

(8B) This sub-paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;

- (d) after sub-paragraph (10) insert—

“(10A) Where sub-paragraph (10B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.

(10B) This sub-paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.

(10C) Where sub-paragraph (10D) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.

(10D) This sub-paragraph applies where, on the chargeable day, section 54ZA(1) of the Act (relief for telecommunications infrastructure) applies in relation to a description of hereditament.”;

- (e) in sub-paragraph (11)—

- (i) after the definition of E insert—

“F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;

- (ii) in the definition of R for paragraph (d) substitute—

“(d) sections 43(4B)(a) (small business rate relief), 43(4F) (relief for telecommunications infrastructure), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief), 49(1) (reduction or remission of liability) and 54ZA(1) (relief for telecommunications infrastructure) of the Act did not apply to them for 1st April 2017;”;

- (iii) at the end of the definition of J omit “and”; and

- (iv) at the end of the definition of S insert—

“; and

T is—

- (a) in relation to sub-paragraph (10A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day;
 - (b) in relation to sub-paragraph (10C), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 54ZA(3) of the Act for the relevant day.”.
- (4) In paragraph 4 (rules for determining chargeable amount for new hereditament: splits after 1st April 2017)—
 - (a) in sub-paragraph (1) for “or 54” substitute “, 54 or 54ZA”;
 - (b) in sub-paragraph (2) for “and (9)” substitute “, (8A), (9), (10A) and (10C)”;
 - (c) after sub-paragraph (8) insert—
 - “(8A) Where sub-paragraph (8B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by F.
 - (8B) This sub-paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;
 - (d) after sub-paragraph (10) insert—
 - “(10A) Where sub-paragraph (10B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.
 - (10B) This sub-paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.
 - (10C) Where sub-paragraph (10D) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.
 - (10D) This sub-paragraph applies where, on the chargeable day, section 54ZA(1) of the Act (relief for telecommunications infrastructure) applies in relation to a description of hereditament.”;
 - (e) in sub-paragraph (11)—
 - (i) after the definition of E insert—
 - “F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;
 - (ii) in the definition of R for paragraph (c) substitute—
 - “(c) sections 43(4B)(a) (small business rate relief), 43(4F) (relief for telecommunications infrastructure), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief), 49(1) (reduction or remission of liability) and 54ZA(1) (relief for telecommunications infrastructure) of the Act did not apply to it for the creation day;”;
 - (iii) at the end of the definition of J omit “and”; and
 - (iv) at the end of the definition of S insert—
 - “; and
 - T is—
 - (a) in relation to sub-paragraph (10A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day;

- (b) in relation to sub-paragraph (10C), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 54ZA(3) of the Act for the relevant day.”.
- (5) In paragraph 5 (rules for determining chargeable amount for new hereditament: mergers after 1st April 2017)—
- (a) in sub-paragraph (1) for “or 54” substitute “, 54 or 54ZA”;
- (b) in sub-paragraph (2) for “and (9)” substitute “, (8A), (9), (10A) and (10C)”;
- (c) after sub-paragraph (8) insert—
- “(8A) Where sub-paragraph (8B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by F.
- (8B) This sub-paragraph applies where, on the chargeable day, section 43(4F) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.”;
- (d) after sub-paragraph (10) insert—
- “(10A) Where sub-paragraph (10B) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.
- (10B) This sub-paragraph applies where, on the chargeable day, section 45(4D) of the Act (relief for telecommunications infrastructure) applies in relation to the hereditament.
- (10C) Where sub-paragraph (10D) applies, the chargeable amount for a chargeable day is found by multiplying the amount calculated in accordance with sub-paragraph (2) by T.
- (10D) This sub-paragraph applies where, on the chargeable day, section 54ZA(1) of the Act (relief for telecommunications infrastructure) applies in relation to a description of hereditament.”;
- (e) in sub-paragraph (11)—
- (i) after the definition of E insert—
- “F is the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 44(10) of the Act for the relevant day;”;
- (ii) in the definition of R for paragraph (d) substitute—
- “(d) sections 43(4B)(a) (small business rate relief), 43(4F) (relief for telecommunications infrastructure), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief), 49(1) (reduction or remission of liability) and 54ZA(1) (relief for telecommunications infrastructure) of the Act did not apply to them for the creation day;”;
- (iii) at the end of the definition of J omit “and”; and
- (iv) at the end of the definition of S insert—
- “; and
- T is—
- (a) in relation to sub-paragraph (10A), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 45(4D) of the Act for the relevant day;
- (b) in relation to sub-paragraph (10C), the amount prescribed, or calculated in accordance with provision prescribed, by the Secretary of State under section 54ZA(3) of the Act for the relevant day.”.

(6) In paragraph 8(3) (base liability for the year after the year in which the creation day falls) for paragraph (b) substitute—

“(b) sections 43(4B) (small business rate relief), 43(4F) (relief for telecommunications infrastructure), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements), 47 (discretionary relief), 49(1) (reduction or remission of liability) and 54ZA(1) (relief for telecommunications infrastructure) of the Act did not apply to it for the creation day;”.