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STATUTORY INSTRUMENTS

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**2022 No. 1403**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Chargeable  
Amounts) (England) Regulations 2022**

Made - - - - 22nd December  
2022  
Coming into force in accordance with regulation 2

**THE NON-DOMESTIC RATING (CHARGEABLE  
AMOUNTS) (ENGLAND) REGULATIONS 2022**

PART 1

Preliminary

1. Citation, extent and application
2. Commencement
3. Interpretation
4. Relevant period, relevant day and relevant year
5. Defined hereditaments
6. Special authorities

PART 2

Chargeable amounts

7. Notional chargeable amount: early relevant years
8. Base liability for 2023 - 24 for a defined hereditament
9. Base liability for early relevant years subsequent to 2023 - 24
10. Appropriate fraction
11. Application of regulation 12
12. Rules for determining chargeable amount: early relevant years
13. Change in rateable value after 1st April 2023
14. Application of regulation 15
15. Rules for determining chargeable amounts: final relevant year
16. Change in rateable value on 1st April 2023
17. Partly occupied hereditaments

*Status: This is the original version (as it was originally made).*

## PART 3

### Miscellaneous

18. Certificates for changes in rateable value: 1st April 2023
  19. Certificates for change in rateable value: 31st March 2023
  20. Certification: splits and mergers before 1st April 2023
  21. Certification: splits and mergers in the central list on 1st April 2023
  22. Certificates: central list
  23. Certificates: general
  24. Appeals against certificates
  25. Revocations
- Signature

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### SCHEDULE — SPLITS AND MERGERS

1. Cases where this Schedule applies
2. Rules for determination of chargeable amount for new hereditament: splits on 1st April 2023
3. Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2023
4. Rules for determining chargeable amount for new hereditament: splits after 1st April 2023 in an early relevant year
5. Rules for determining chargeable amount for new hereditament: mergers after 1st April 2023 in an early relevant year
6. Changes in the value of new hereditament: early relevant year of creation
7. Notional chargeable amount for new hereditament: early relevant years
8. Base liability for the early relevant year after the year in which the creation day falls
9. Base liability for subsequent early relevant years for new hereditament
10. Rateable value: hereditament split or merged after 1st April 2023

Explanatory Note