
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 3

Miscellaneous

Certificates for changes in rateable value: 1st April 2023

18.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 1st April 2023 is inaccurate on any grounds other than solely on the grounds of a material change of circumstances which occurred on that day.

(2) Where this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that should have been shown in a list for the hereditament for 1st April 2023.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), these Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the certified rateable value was the value shown in a list for 1st April 2023.

(4) Where the appropriate valuation officer alters the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) or for that purpose combined with other purposes, the days are the day on which the alteration has effect and any subsequent relevant day.

(5) Where the appropriate valuation officer has not altered the list for the purpose of correcting the inaccuracy mentioned in paragraph (1)—

- (a) if a request by the ratepayer has been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate is requested and any subsequent relevant day;
- (b) if a request by the ratepayer has not been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate under paragraph (2) is issued and any subsequent relevant day.

Commencement Information

11 Reg. 18 in force at 23.12.2022, see [reg. 2\(2\)](#)

Certificates for change in rateable value: 31st March 2023

19.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 31st March 2023 is inaccurate.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) If this regulation applies, the appropriate valuation officer must—
- (a) certify that this regulation applies; and
 - (b) certify the rateable value that should have been shown in a list for the hereditament for 31st March 2023.
- (3) These Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the rateable value certified under paragraph (2) was the rateable value shown in a list for the hereditament for 31st March 2023.
- (4) If the rateable value certified under paragraph (2) is lower than the rateable value shown in a list for the hereditament for 31st March 2023, the days are 1st April 2023 and any subsequent relevant day.
- (5) If the rateable value certified under paragraph (2) is greater than the rateable value shown in a list for the hereditament for 31st March 2023 and—
- (a) a certificate under regulation 18 has been issued, the days are the days referred to in paragraph (4), (5)(a) or (5)(b) of that regulation;
 - (b) no certificate under regulation 18 has been issued, the days are the day on which the certificate under paragraph (2) of this regulation is issued and any subsequent day.

Commencement Information

I2 Reg. 19 in force at 23.12.2022, see [reg. 2\(2\)](#)

Certification: splits and mergers before 1st April 2023

- 20.**—(1) This regulation applies where—
- (a) on a day before 1st April 2023 a hereditament (“new hereditament”) comes into existence by virtue of—
 - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
 - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
 - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament; and
 - (b) the new hereditament is first shown in a list on 1st April 2023.
- (2) If this regulation applies the appropriate valuation officer must—
- (a) certify that this regulation applies; and
 - (b) certify the rateable value that should have been shown in a list for the new hereditament for 31st March 2023.
- (3) These Regulations have effect, in relation to 1st April 2023 and any subsequent relevant day, as if—
- (a) the new hereditament came into existence on 31st March 2023;
 - (b) the new hereditament was shown in a list for that day; and
 - (c) the rateable value certified under paragraph (2) was the value shown in the list for the hereditament for that day.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I3 Reg. 20 in force at 23.12.2022, see [reg. 2\(2\)](#)

Certification: splits and mergers in the central list on 1st April 2023

21.—(1) This regulation applies where—

- (a) on 1st April 2023 a hereditament (“new hereditament”) comes into existence by virtue of—
 - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
 - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
 - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament;
- (b) the new hereditament is first shown in the central list on 1st April 2023;
- (c) a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was shown in a local list or in the central list for 31st March 2023, with a rateable value greater than zero; and
- (d) the new hereditament comes into existence by virtue of regulations made under section 64(3) of the Act.

(2) If this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that would have been shown in the central list for the new hereditament for 31st March 2023, had the new hereditament been shown in the list on that date.

(3) These Regulations have effect, in relation to 1st April 2023 and any subsequent relevant day, as if—

- (a) the new hereditament came into existence on 31st March 2023;
- (b) the new hereditament was shown in the central list for that day; and
- (c) the rateable value certified under paragraph (2) was the value shown in the list for the hereditament for that day.

(4) Where this regulation applies in relation to a hereditament, the Schedule below does not apply in relation to the hereditament.

Commencement Information

I4 Reg. 21 in force at 23.12.2022, see [reg. 2\(2\)](#)

Certificates: central list

22.—(1) If more than one defined hereditament is shown in the central list for a relevant day in relation to a designated person, the appropriate valuation officer must certify the rateable value which would have been the rateable value shown in the central list for the hereditament for that day if that had been the only hereditament shown in the central list for that day in relation to the designated person.

Status: This version of this part contains provisions that are prospective.

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(2) A certification under paragraph (1) in respect of a defined hereditament for a relevant day is taken to apply to each day in the period beginning on that day and ending on the day immediately preceding any further certification under this regulation in respect of that hereditament.

Commencement Information

I5 Reg. 22 in force at 23.12.2022, see [reg. 2\(2\)](#)

Certificates: general

23.—(1) The appropriate valuation officer (“the AVO”) must certify the rateable values which fall to be certified by the AVO under these Regulations as soon as practicable after the circumstances calling for the certification come to the AVO’s attention (whether by virtue of an application by the billing authority, the Secretary of State, the ratepayer or otherwise).

(2) Where, whether by reason of a decision of the Valuation Tribunal for England or otherwise, the AVO forms the opinion that a certificate under these Regulations (other than such a certificate which has been confirmed on appeal) is inaccurate, the AVO must certify the rateable value which in the AVO’s opinion should be substituted for the rateable value originally certified.

(3) A certificate under paragraph (2) has effect in place of the previous certificate, and any appeal against the previous certificate under regulation 24 is taken to be withdrawn.

(4) The AVO must—

- (a) notify the billing authority or, so far as it relates to a liability under section 54 of the Act, the Secretary of State of the effect of the certificate; and
- (b) send a copy of the certificate to the ratepayer.

(5) The copy of a certificate sent to a ratepayer under paragraph (4) may be sent to—

- (a) the ratepayer’s last known address; or
- (b) the address of the hereditament.

(6) The copy of a certificate sent to a ratepayer under paragraph (4) must be accompanied by—

- (a) a statement of the effect of regulation 24, and
- (b) for a value certified under paragraph (2), a statement of the effect of paragraph (3).

(7) A certificate issued under these Regulations—

- (a) must be retained by the AVO who issued it; and
- (b) may be inspected by any person at any reasonable time.

Commencement Information

I6 Reg. 23 in force at 23.12.2022, see [reg. 2\(2\)](#)

Appeals against certificates

24.—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer under these Regulations is dissatisfied with the value so certified, the interested person may appeal against the certificate in accordance with this regulation.

(2) An appeal under paragraph (1) is made by serving a notice on the appropriate valuation officer stating the appellant’s reasons for being dissatisfied.

Status: This version of this part contains provisions that are prospective.

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(3) A notice mentioned in paragraph (2) must be served within the period of 6 months beginning with the date on which the certificate was issued.

(4) Unless—

(a) the notice is withdrawn, or

(b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement must be referred by that officer to the Valuation Tribunal for England as an appeal against that certification.

(5) Parts 2, 4 and 5 of the Appeals Procedure Regulations apply in relation to an appeal under this regulation.

(6) For the purposes of paragraph (1), “interested person” has the meaning given in the Appeals Procedure Regulations.

Commencement Information

I7 Reg. 24 in force at 23.12.2022, see [reg. 2\(2\)](#)

PROSPECTIVE

Revocations

25.—(1) Subject to paragraph 2, regulations 17 (certificates: general) and 18 (appeals against certificates) of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (“the 2009 Regulations”)(**1**) are revoked.

(2) Regulation 17(6) of the 2009 Regulations continues to have effect in relation to certificates which are subject to an appeal under regulation 18 of those Regulations, where the circumstances mentioned in regulation 18(3)(a) or (b) do not apply and the appeal has not been finally disposed of by the Valuation Tribunal for England.

Commencement Information

I8 Reg. 25 in force at 1.4.2023, see [reg. 2\(1\)](#)

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [reg. 3\(3\)\(4\)](#) inserted by [S.I. 2023/1357 reg. 8](#)