
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Appropriate fraction

10.—(1) Subject to paragraph (8), the appropriate fraction for a defined hereditament for an early 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 rateable value shown in a list for that hereditament for 1st April 2023 is more than £100,000, then—

- (a) for the relevant year beginning on 1st April 2023, X is 130;
- (b) for the relevant year beginning on 1st April 2024, X is 140; and
- (c) for the relevant year beginning on 1st April 2025, X is 155.

(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 2023 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 2023 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 2023, X is 115;
- (b) for the relevant year beginning on 1st April 2024, X is 125; and
- (c) for the relevant year beginning on 1st April 2025, X is 140.

(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 2023 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 2023 is less than or equal to £20,000.

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](#)

- (6) For the purposes of this regulation, for a hereditament mentioned in paragraph (5)—
- (a) for the relevant year beginning on 1st April 2023, X is 105;
 - (b) for the relevant year beginning on 1st April 2024, X is 110; and
 - (c) for the relevant year beginning on 1st April 2025, X is 125.
- (7) For the purposes of this regulation—
- (a) for the relevant year beginning on 1st April 2023, Q is 1;
 - (b) for subsequent early 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.
- (8) For a defined hereditament to which one or more of the following provisions apply—
- (a) regulation 16 (change in rateable value on 1st April 2023),
 - (b) paragraph 10 of the Schedule (rateable value: hereditament split or merged after 1st April 2023),

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

Commencement Information

II Reg. 10 in force at 23.12.2022, see [reg. 2\(2\)](#)

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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 10(1) word substituted by [2023 c. 53 Sch. para. 25\(2\)](#)
- reg. 10(7)(b) word omitted by [2023 c. 53 Sch. para. 25\(3\)](#)

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](#)