
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Application of regulation 12

11.—(1) Subject to paragraphs (3) and (4), regulation 12 applies to a defined hereditament for a relevant day which falls in an early relevant year (“the day concerned”) if—

- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount would, but for these Regulations, fall to be determined under section 43, 45 or 54 of the Act; and
- (b) NCA is greater than BL and greater than (BL x AF).

(2) For the purposes of paragraph (1)—

- (a) NCA is the notional chargeable amount for the hereditament for the relevant year within which the day concerned falls,
- (b) BL is the base liability for the hereditament for the relevant year within which the day concerned falls,
- (c) AF is the appropriate fraction for the hereditament for the relevant year within which the day concerned falls.

(3) Regulation 12 does not apply where, on the day concerned, the chargeable amount for the defined hereditament is zero under section 43(4I) (public lavatories: zero rating) or section 45A (unoccupied hereditaments: zero-rating) of the Act.

(4) Regulation 12 does not apply where the Schedule (splits and mergers) applies to a defined hereditament in the year in which the creation day falls.

Commencement Information

11 Reg. 11 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. 11(1) word substituted by [2023 c. 53 Sch. para. 26](#)
- reg. 11(3) words substituted by [S.I. 2023/1251 reg. 14\(3\)](#)

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](#)