
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Change in rateable value after 1st April 2023

13.—(1) Paragraph (2) applies in respect of a defined hereditament in a case where regulation 12 applies and for a day after 1st April 2023 the rateable value shown in a local list for the hereditament for that day is greater than the rateable value shown for it for 1st April 2023.

(2) Where this paragraph applies, regulation 12 has effect as regards the hereditament for the day as if the reference in that regulation to the formula—

$$\frac{(BL \times AF)}{C} + U$$

were a reference to—

$$\frac{(BL \times AF) + ((N - J) \times D)}{C} + U$$

(3) Paragraph (4) applies in respect of a defined hereditament in a case where regulation 12 applies and for a day after 1st April 2023 the rateable value shown in a local list for the hereditament for that day is less than the rateable value shown for it for 1st April 2023.

(4) Where this paragraph applies, regulation 12 has effect as regards the hereditament for the day as if the reference in that regulation to the formula—

$$\frac{(BL \times AF)}{C} + U$$

were a reference to—

$$\frac{(BL \times AF \times N)}{(C \times J)} + U$$

(5) For the purposes of the modifications made by paragraphs (2) and (4)—

J is the rateable value shown for the hereditament in a local list for 1st April 2023, and

N is the rateable value shown for the hereditament in a local list for the day.

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) Paragraph (7) applies in respect of a defined hereditament in a case where regulation 12 applies and for a chargeable day after 1st April 2023 the rateable value shown in the central list for that hereditament for that day is different from the rateable value shown for 1st April 2023.

(7) Where this paragraph applies, regulation 12 has effect as regards the defined hereditament for the chargeable day as if the reference to the formula—

$$\frac{(A \times B)}{C} + H$$

were a reference to—

$$\frac{(A \times B)}{C} + H + I + K$$

(8) For the purposes of this paragraph and paragraph (7)—

H is the aggregate for a chargeable day of the amounts found by applying the formula—

$$\frac{(BL \times AF)}{C} + U$$

to each hereditament to which regulation 12 applies but to which paragraph (7) does not apply shown in the central list for that day in relation to the designated person;

I is the aggregate for the chargeable day of the amounts found by applying the formula—

$$\frac{(BL \times AF) + ((N - J) \times D)}{C} + U$$

to each hereditament to which paragraph (7) applies shown in the central list for that day in relation to the designated person and for which the rateable value shown for that day is greater than the rateable value shown for 1st April 2023;

J is the rateable value shown in the central list for the hereditament for 1st April 2023;

K is the aggregate for the chargeable day of the chargeable amounts found by applying the formula—

$$\frac{(BL \times AF \times N)}{(C \times J)} + U$$

to each hereditament to which paragraph (7) applies shown in the central list for that day in relation to the designated person and for which the rateable value shown for that day is less than the rateable value shown for 1st April 2023; and

N is the rateable value shown in the central list for the hereditament for the chargeable day.

(9) For a 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. 13 in force at 23.12.2022, see [reg. 2\(2\)](#)

Changes to legislation:

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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](#)