
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Rules for determining chargeable amounts: final relevant year

15.—(1) Where this regulation applies the chargeable amount for a chargeable day which is a relevant day in the final relevant year is calculated under this regulation instead of under section 43, 45 or 54 of the Act.

(2) Subject to paragraphs (3), (5), (7) and (9) below, the chargeable amount for the chargeable day is calculated by applying the formula—

$$A + \left(\frac{RV \times 0.033}{C} \right)$$

(3) Where paragraph (4) applies, the chargeable amount for a chargeable day is calculated by applying the formula—

$$A + \left(\frac{RV \times 0.033}{C \times 5} \right)$$

(4) This paragraph applies where, on the day concerned, section 43(6) of the Act (charities and registered community amateur sports clubs) applies in relation to the hereditament.

(5) Where paragraph (6) applies, the chargeable amount for a chargeable day is calculated by applying the formula—

$$A + \left(\frac{RV \times 0.033}{C \times E} \right)$$

(6) This paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief) applies in relation to the hereditament.

(7) Where paragraph (8) applies, the chargeable amount for a chargeable day is calculated by applying the formula—

$$A + \left(\frac{RV \times 0.033}{C \times 2} \right)$$

(8) This paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements) applies in relation to the hereditament.

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](#)

(9) Where paragraph (10) applies, the chargeable amount for a chargeable day is calculated by applying the formula—

$$A + \left(\frac{RV \times 0.033}{C \times N} \right)$$

(10) This paragraph applies where, on the chargeable day—

- (a) the conditions in section 45(1) of the Act (unoccupied property: liability) are fulfilled as respects the hereditament; and
- (b) an order by the Secretary of State under section 45(4A) has effect in relation to the hereditament.

(11) For the purposes of this regulation—

A is the chargeable amount which would have been calculated in relation to the hereditament under section 43, 45 or 54 if these Regulations did not apply;

C is the number of chargeable days in the year;

E is the amount prescribed under section 44(9)(a) of the Act for the relevant year in which the relevant day falls;

N is the number prescribed in an order by the Secretary of State under section 45(4A) of the Act (reduction in chargeable amount for unoccupied properties);

RV is—

- (a) the rateable value shown in a local list or the central list in relation to the hereditament for 1st April 2023;
- (b) the rateable value shown in a local list or the central list in relation to the hereditament for the relevant day; or
- (c) where an apportionment under section 44A of the Act (partly occupied hereditaments) is applicable, the amount found under section 44(2) of the Act, as substituted by section 44A(7) or (9) for the relevant day as respects the hereditament,

whichever is the lesser amount.

Commencement Information

II Reg. 15 in force at 23.12.2022, see [reg. 2\(2\)](#)

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Changes and effects yet to be applied to :

- reg. 15 omitted by [2023 c. 53 Sch. para. 29](#)

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](#)