
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 3

Miscellaneous

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.

Commencement Information

11 Reg. 20 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 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](#)