
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 3

Miscellaneous

Certification: splits and mergers in the central list on 1st April 2023

21.—(1) This regulation applies where—

- (a) on 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;
- (b) the new hereditament is first shown in the central list on 1st April 2023;
- (c) a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was shown in a local list or in the central list for 31st March 2023, with a rateable value greater than zero; and
- (d) the new hereditament comes into existence by virtue of regulations made under section 64(3) of the Act.

(2) If this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that would have been shown in the central list for the new hereditament for 31st March 2023, had the new hereditament been shown in the list on that date.

(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 the central 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.

(4) Where this regulation applies in relation to a hereditament, the Schedule below does not apply in relation to the hereditament.