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## STATUTORY INSTRUMENTS

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# 2022 No. 1403

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

### PART 1

#### Preliminary

#### Relevant period, relevant day and relevant year

4.—(1) The relevant period in relation to which, in accordance with section 57A of the Act, these Regulations apply, is the period beginning on 1st April 2023 and ending on 31st March 2028.

(2) A relevant day is a day falling within a relevant year.

(3) A relevant year is a financial year beginning on 1st April 2023, 2024, 2025 or 2027.

(4) An early relevant year is a year beginning on 1st April 2023, 2024 or 2025.

(5) The final relevant year is the year beginning on 1st April 2027.

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#### Commencement Information

**11** Reg. 4 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. 4(1) word substituted by [2023 c. 53 Sch. para. 21\(2\)](#)
- reg. 4(3) words substituted by [2023 c. 53 Sch. para. 21\(3\)](#)
- reg. 4(4) omitted by [2023 c. 53 Sch. para. 21\(4\)](#)
- reg. 4(5) omitted by [2023 c. 53 Sch. para. 21\(4\)](#)

**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](#)