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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

##### Defined hereditaments

5.—(1) Subject to paragraph (3), as regards a relevant day, a hereditament is a defined hereditament if either of the following conditions are fulfilled—

- (a) the conditions in paragraph (2);
- (b) the conditions in paragraph 1 of the Schedule.

(2) For the purposes of paragraph (1)(a), the conditions are that the hereditament is shown in a list for—

- (a) 31st March 2023, with a rateable value greater than zero;
- (b) the relevant day, with a rateable value greater than zero; and
- (c) each day (if any) falling after 31st March 2023 and before the relevant day, with a rateable value greater than zero.

(3) A reference in this regulation to the rateable value shown in the central list for a hereditament for 31st March 2023 is taken to be a reference to—

- (a) the rateable value shown for the hereditament for that date in the central list; or
- (b) the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the central list for the hereditament for that date if that had been the only hereditament of the designated person shown in the central list for that date.

(4) Where a hereditament or a class of hereditament shown in the central list in relation to a designated person<sup>(1)</sup> is a defined hereditament on 1st April 2023 (“the original hereditament”), notwithstanding that on or after 31st March 2023—

- (a) part of the original hereditament becomes a hereditament shown in a local list; or
- (b) the person ceases to occupy or, if it is unoccupied, own part of the original hereditament,

the conditions in paragraph (2) or paragraphs 1(a), (b)(ii) and (c) of the Schedule are taken to be fulfilled as respects the whole of the original hereditament for so long as the person continues to be the designated person in relation to the original hereditament.

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<sup>(1)</sup> Section 67(9A) of the Act defines “class” of hereditament by reference to a description of hereditament prescribed under section 53(1) of the Act in relation to the designated person. Under section 67(9) of the Act, a hereditament is treated as shown in the central list for a day if on the day it falls within a class of hereditament shown for the day in the central list.

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**Changes to legislation:** *The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022, Section 5 is up to date with all changes known to be in force on or before 22 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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**Commencement Information**

**II** Reg. 5 in force at 23.12.2022, see [reg. 2\(2\)](#)

**Changes to legislation:**

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022, Section 5 is up to date with all changes known to be in force on or before 22 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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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](#)