
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 1

Preliminary

Special authorities

6.—(1) This regulation applies in relation to a defined hereditament which is shown in a local list for the area of a special authority⁽¹⁾ for an early relevant year for which the non-domestic rating multiplier⁽²⁾ set by the special authority is different from the non-domestic rating multiplier for the year.

(2) Where this regulation applies and D_{SA} exceeds D then, subject to paragraphs (3), (5), (7), (9) and (11), to the result of the calculation of the chargeable amount for the chargeable day for the hereditament in accordance with regulation 12 and the Schedule, there is added the amount calculated by applying the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

(3) Where paragraph (4) applies, paragraph (2) has effect as regards the hereditament for the day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{(C \times 5)}$$

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

(5) Where paragraph (6) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

(1) See section 144(6) of the Local Government Finance Act 1988 for the meaning of a special authority.

(2) A special authority's non-domestic rating multiplier for a year is set under Part 2 of Schedule 7 to the Local Government Finance Act 1988. This may differ from the non-domestic rating multiplier for the year set under Part 1 of that Schedule.

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

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{C \times E.}$$

(6) This paragraph applies where, on the chargeable day, section 43(4B) of the Act (small business rate relief)(3) applies in relation to the hereditament.

(7) Where paragraph (8) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{C \times 2.}$$

(8) This paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc in rural settlements)(4) applies in relation to the hereditament.

(9) Where paragraph (10) applies, paragraph (2) has effect as regards the hereditament for the chargeable day as if the reference in that paragraph to the formula—

$$\frac{((D_{SA} - D) \times N)}{C}$$

were a reference to—

$$\frac{((D_{SA} - D) \times N)}{C \times Z.}$$

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

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order by the Secretary of State under section 45(4A) of the Act(5) has effect in relation to the hereditament.

(11) Where paragraph (12) applies, paragraph (2) has effect in relation to the hereditament for the day as if the amount calculated by applying the formula in that paragraph were zero.

(12) This paragraph applies where, on the chargeable day, the chargeable amount for the hereditament would be zero under section 43(4I) (public lavatories: zero rating)(6) or section 45A (unoccupied hereditaments: zero-rating) of the Act.

(13) Where this regulation applies and D_{SA} is less than D , then where the chargeable amount for the chargeable day for the hereditament is calculated in accordance with these Regulations, the chargeable amount is multiplied by the formula—

(3) Section 43(4B) was inserted by section 61(3) of the Local Government Act 2003.

(4) Section 43(6B) was inserted by section 1 of, and paragraph 2 of Schedule 1 to, the Local Government and Rating Act 1997 (c. 29).

(5) Section 45(4A) was inserted by section 1(1) of the Rating (Empty Properties) Act 2007 (c. 9).

(6) Section 43(4I) was inserted by section 1(1) and (3) of the Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13).

$$\frac{D_{SA}}{D}$$

(14) For the purposes of this regulation—

D is the small business non-domestic rating multiplier for the relevant year in which the chargeable day falls;

D_{SA} is the small business non-domestic rating multiplier of the special authority for the relevant year in which the chargeable day falls;

C is the number of days in the relevant 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 rateable value shown for the hereditament in a local list for the relevant day; and

Z is the number prescribed in an order by the Secretary of State under section 45(4A) of the Act.

Commencement Information

II Reg. 6 in force at 23.12.2022, see [reg. 2\(2\)](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- reg. 6(1) word substituted by [2023 c. 53 Sch. para. 22](#)
- reg. 6(4) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(a\)](#)
- reg. 6(6) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(b\)](#)
- reg. 6(7) omitted by [S.I. 2023/1251 reg. 14\(2\)\(c\)](#)
- reg. 6(8) omitted by [S.I. 2023/1251 reg. 14\(2\)\(c\)](#)
- reg. 6(10)(b) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(d\)](#)
- reg. 6(12) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(e\)](#)
- reg. 6(14) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(f\)\(i\)](#)
- reg. 6(14) words substituted by [S.I. 2023/1251 reg. 14\(2\)\(f\)\(ii\)](#)

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](#)