
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Notional chargeable amount: early relevant years

7.—(1) Subject to paragraphs (3) to (4), the notional chargeable amount for a defined hereditament for an early relevant year is the amount found by applying the formula—

$$A \times D.$$

(2) For the purposes of this regulation—

A is the rateable value shown in a list for the hereditament for 1st April 2023; and

D is the small business non-domestic rating multiplier for the relevant year.

(3) Where regulation 16 (change in rateable value on 1st April 2023) applies, references in this regulation to rateable value have effect subject to the modifications made in paragraph (2) of that regulation.

(4) For a hereditament to which the Schedule (splits and mergers) applies, paragraph 7 of that Schedule has effect for finding the notional chargeable amount.

Commencement Information

II Reg. 7 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. 7 heading words omitted by [2023 c. 53 Sch. para. 23\(2\)](#)
- reg. 7(1) word substituted by [2023 c. 53 Sch. para. 23\(3\)](#)

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](#)