
STATUTORY INSTRUMENTS

2022 No. 1403

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

PART 2

Chargeable amounts

Base liability for early relevant years subsequent to 2023 - 24

9.—(1) Subject to paragraph (2), the base liability for a defined hereditament for a relevant year beginning on 1st April 2024 or 1st April 2025 (“the year concerned”) is found by applying the formula—

$$BL \times AF$$

where—

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction, as found in accordance with regulation 10, for the relevant year immediately preceding the year concerned.

(2) For a defined hereditament to which the Schedule (splits and mergers) applies, paragraphs 8 and 9 of that Schedule have effect for finding the base liability.

Commencement Information

11 Reg. 9 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. 9](#) heading words substituted by [2023 c. 53 Sch. para. 24](#)

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](#)