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STATUTORY INSTRUMENTS

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**2023 No. 1357**

**The Non-Domestic Rating (Improvement Relief) (England) Regulations 2023**

**Amendment of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022**

**8.** In the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022<sup>(1)</sup>, in regulation 3 (interpretation) after paragraph (2) insert—

“(3) Subject to paragraph (4), a reference in these Regulations to the rateable value shown, or which would have been shown, in a list for a hereditament or against the name of a designated person<sup>(2)</sup> for any day is taken to be a reference to the value found by applying the definition of “A” in paragraph 10(2) of Schedule 4ZA or paragraph 6(2) of Schedule 5A to the Act (as the case may be).

(4) Paragraph (3) does not apply in relation to references to rateable value in the following provisions of these Regulations—

- (a) regulation 5;
- (b) paragraph 1(c) of the Schedule.”.

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<sup>(1)</sup> [S.I. 2022/1403](#), amended by Part 2 of the Schedule to the Non-Domestic Rating Act 2023 (c. 53) and [S.I. 2023/1251](#).

<sup>(2)</sup> See regulation 3(1) of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 ([S.I. 2022/1403](#)) for the definition of “designated person”.