
STATUTORY INSTRUMENTS

2016 No. 1265

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016

Made - - - - 21st December 2016

Coming into force in accordance with regulation 2

THE NON-DOMESTIC RATING (CHARGEABLE AMOUNTS) (ENGLAND) REGULATIONS 2016

PART 1

1. Citation and application
2. Commencement
3. Interpretation
4. Relevant period, relevant day and relevant year
5. Defined hereditaments
6. Special authorities

PART 2

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8. Base liability for 2017 - 18 for a defined hereditament
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10. Appropriate fraction
11. Application of regulation 12
12. Rules for determining chargeable amount
13. Change in rateable value after 1st April 2017
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PART 3

16. Certificates for changes in rateable value: 1st April 2017
17. Certificates for change in rateable value: 31st March 2017
18. Certification: splits and mergers before 1st April 2017
19. Certificates: central list

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

20. Certificates: general
21. Appeals against certificates
22. Revocations
Signature

SCHEDULE 1 — ALTERED HEREDITAMENTS

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2. Hereditaments to which this Schedule applies
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SCHEDULE 2 — SPLITS AND MERGERS

1. Cases where this Schedule applies
2. Rules for determination of chargeable amount for new hereditament: splits on 1st April 2017
3. Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2017
4. Rules for determining chargeable amount for new hereditament: splits after 1st April 2017
5. Rules for determining chargeable amount for new hereditament: mergers after 1st April 2017
6. Changes in the value of new hereditament: year of creation
7. Notional chargeable amount for new hereditament
8. Base liability for the year after the year in which the creation day falls
9. Base liability for subsequent years for new hereditament
10. Rateable value: hereditament split or merged after 1st April 2017

Explanatory Note