

SCHEDULE 4

Part V

CENTRAL LIST HEREDITAMENTS TREATED FROM 1 APRIL 1995 AS ONE HEREDITAMENT

Case where Schedule applies

1. This Schedule applies as respects a relevant day where —
 - (a) a class of hereditaments comprising more than one hereditament was, before 1 April 1995, prescribed by regulations under section 53(1) of the Act (contents of central list) as respects a designated person;
 - (b) a rateable value is shown for that class of hereditaments in the central list for 31 March 1995;
 - (c) hereditaments falling within that class are, by virtue of regulations under section 64(3) of the Act, treated for 1 April 1995 as one hereditament (the “merged hereditament”) a rateable value for which is shown in the central list for that date; and
 - (d) the description of hereditaments comprised in the class shown in the central list for 31 March 1995 relates to the hereditaments to which the description of the merged hereditament shown in the central list for 1 April 1995 relates, except for the fact that those hereditaments are from that date treated as one hereditament.

Rules for determining chargeable amount for merged

2. Where this Schedule applies, regulations 28 to 34 apply, subject to the provisions of this Schedule, to a merged hereditament as if it were a defined class of hereditaments.

Base liability for merged hereditament for 1995-96

3. Where this Schedule applies, regulation 28 (base liability for defined class of hereditaments for 1995-96) applies as if Y were the rateable value shown for the description of hereditaments referred to in paragraph 1(b).

Notional chargeable amount for merged hereditament

4. Where this Schedule applies, regulation 30 applies as if the class of hereditaments mentioned in the definition of RF were the class mentioned in paragraph 1(a).