

SCHEDULE 2

SPLITS AND MERGERS

Rateable value: hereditament split or merged after 1st April 2010

10. Regulations 8 (appropriate fraction) and 11 (change in rateable value after 1st April 2010), ignoring any modifications made by regulation 12, shall have effect in relation to a new hereditament as if for references to 1st April 2010 there were substituted references to the creation day.