

## SCHEDULE 1

Regulations 1(2), 3(1)(b), 5(4), 6(3), 8(7)  
(b), 9(2)(a), 11(11)(b)

### ALTERED HEREDITAMENTS

#### Interpretation

1. In this Schedule—

“altered hereditament” means a hereditament comprising, wholly or mainly, any property which was the whole or part of—

- (a) a hereditament shown in a local list at any time in the period beginning on 1st April 2005 and ending on 31st March 2010, or
  - (b) a hereditament which was at any time a defined hereditament;
- and the hereditament of which the altered hereditament is so comprised is, in this Schedule, referred to as the “original hereditament”.

#### Commencement Information

**I1** Sch. 1 para. 1 in force at 17.12.2009, see [reg. 1\(1\)](#)

#### Hereditaments to which Schedule 1 applies

2. This Schedule applies to an altered hereditament if—

- (a) the original hereditament was deleted from a local list with effect from any day as a result of a structural alteration to that hereditament; and
- (b) for a day on or after 1st April 2010 the altered hereditament is shown for the first time in a local list following the alteration.

#### Commencement Information

**I2** Sch. 1 para. 2 in force at 17.12.2009, see [reg. 1\(1\)](#)

#### Altered hereditament: base liability for 2010-11

3.—(1) The base liability for the relevant year beginning in 2010 for an altered hereditament shall be found by applying the formula  $Y \times Z$ , where—

Y is the amount mentioned in sub-paragraph (2), and

Z is the small business non-domestic rating multiplier for the financial year beginning in 2009.

(2) The amount referred to in sub-paragraph (1) is the amount certified by the appropriate valuation officer as the rateable value which would have been shown for the hereditament for 31st March 2010 in the list on the assumption that—

- (a) the hereditament had come into existence on 31st March 2010; and
- (b) the matters referred to in paragraph 2(7) of Schedule 6 to the Act as respects the hereditament were as they were assumed to be on the day on which it was shown for the first time in a local list as mentioned in paragraph 2(b) of this Schedule.

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**Commencement Information**

**I3** Sch. 1 para. 3 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Altered hereditament: notional chargeable amount**

**4.—(1)** The notional chargeable amount for a relevant year for an altered hereditament shall be found by applying the formula  $A \times D$ —

A is the rateable value shown for the hereditament for the day for which it is shown for the first time in a local list following the alteration, and

D is the small business non-domestic rating multiplier for the relevant year.

**Commencement Information**

**I4** Sch. 1 para. 4 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Altered hereditament: application of regulation 9**

**5.** Regulation 9 shall have effect in relation to an altered hereditament as if paragraph (1)(b)(i) were omitted.

**Commencement Information**

**I5** Sch. 1 para. 5 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Altered hereditament: change in rateable value**

**6.** Regulations 8 (appropriate fraction) and 11 (change in rateable value after 1st April 2010), shall have effect in relation to an altered hereditament to which this Schedule applies as if for references to 1st April 2010 there were substituted references to the day for which the altered hereditament is shown for the first time in a local list following the alteration.

**Commencement Information**

**I6** Sch. 1 para. 6 in force at 17.12.2009, see [reg. 1\(1\)](#)

SCHEDULE 2

Regulations 1(2), 3(1)(c),3(3), 4(2), 5(5),  
7(2), 8(7)(c),9(4), 11(11)(c), 13(1)

SPLITS AND MERGERS

**Cases where this Schedule applies**

**1.** This Schedule applies where—

- (a) on a day (“the creation day”) falling on or after 1st April 2010, a hereditament (“a new hereditament”) comes into existence because—

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- (i) property previously rated as a single hereditament becomes liable to be rated in parts;
  - (ii) property previously rated in parts becomes liable to be rated as a single hereditament;  
or
  - (iii) a hereditament or any part of a hereditament becomes part of a different hereditament; and
- (b) immediately before the creation day either—
- (i) a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was a defined hereditament, or if the creation day is 1st April 2010, an old hereditament was shown in a local list for 31st March 2010; or
  - (ii) each old hereditament from which the new hereditament was formed in whole or in part was shown in the central list for 31st March 2010; and
- (c) a rateable value, which is greater than zero, is shown for the new hereditament in a local list or for each new hereditament in the central list for—
- (i) the creation day;
  - (ii) the relevant day (if different from the creation day), and
  - (iii) each day (if any) falling after the creation day and before the relevant day.

**Commencement Information**

**I7** Sch. 2 para. 1 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Rules for determination of chargeable amount for new hereditament: splits on 1st April 2010**

2.—(1) Subject to paragraph 6 (changes in the value of new hereditament: year of creation), where—

- (a) this Schedule applies,
- (b) the creation day falls on 1st April 2010,
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 45A of the Act (unoccupied hereditaments: zero-rating),

the following provisions of this paragraph shall be used to calculate the chargeable amount for a chargeable day in the year beginning on 1st April 2010, in place of the provisions of sections 43(4) to (6A), 44, 45(4) and (4A), and 54(4) to (7) of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for the chargeable day shall be found by—

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- (a) subtracting U (as defined in regulation 10) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result by E.

(6) This sub-paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6B) of the Act (general stores etc in rural settlements) are fulfilled as respects the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in an order under section 45(4A) (reduction in chargeable amount for unoccupied hereditaments) of the Act.

(10) This sub-paragraph applies where, on the day concerned—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order under section 45(4A) is in force and has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9) of the Act (occupied hereditaments: supplementary) for the year beginning on 1st April 2010;

R is the amount which would have been the chargeable amount for the old hereditament for 1st April 2010 if—

- (a) the old hereditament were shown in a local or the central list for 1st April 2010;
- (b) its rateable value for that day were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in a local or the central list for that day on the assumption that the relevant factors were as they were for 31st March 2010;
- (c) the whole of the hereditament were occupied;
- (d) the conditions in sections 43(4B) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (rural rate relief) and 47(1) (discretionary relief) of the Act were not fulfilled for it for 1st April 2010; and
- (e) section 49(1) of the Act (reduction or remission of liability) did not apply to it for 1st April 2010;

J is the rateable value shown in a local or the central list for the new hereditament for 1st April 2010; and

S is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in a local or the central list for the old hereditament for 1st April 2010 if that hereditament were shown in a local or the central list for that date on the assumption that the relevant factors were as they were for 31st March 2010.

#### Commencement Information

**18** Sch. 2 para. 2 in force at 17.12.2009, see [reg. 1\(1\)](#)

### **Rules for determination of chargeable amount for new hereditament: mergers on 1st April 2010**

3.—(1) Subject to paragraph 6 (changes in the value of new hereditament: year of creation), where—

- (a) this Schedule applies,
- (b) the creation day falls on 1st April 2010,
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 45A of the Act (unoccupied hereditaments: zero rating),

the following provisions of this paragraph shall be used to calculate the chargeable amount for a chargeable day in the year beginning on 1st April 2010, in place of the provisions of sections 43(4) to (6A), 44, 45(4) and (4A) and 54(4) to (7) of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{R \times J}{S}.$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for the chargeable day shall be found by—

- (a) subtracting U (as defined in regulation 10) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result by E.

(6) This sub-paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6B) of the Act (general stores etc in rural settlements) are fulfilled as respects the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in an order under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the day concerned—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order under section 45(4A) is in force and has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9) of the Act (occupied hereditaments: supplementary) for the year beginning on 1st April 2010;

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R is the total of the amounts which would have been the chargeable amounts for 1st April 2010 for the old hereditaments comprised or incorporated in the new hereditament if—

- (a) each of the old hereditaments were shown in a local or the central list for 1st April 2010;
- (b) the rateable value for each were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in a local or the central list for that day on the assumption that the relevant factors were as they were for 31st March 2010;
- (c) the whole of each of the old hereditaments were occupied;
- (d) the conditions in sections 43(4B) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements) and 47(1) (discretionary relief) of the Act were not fulfilled for them for 1st April 2010; and
- (e) section 49(1) of the Act (reduction or remission of liability) did not apply to any of the old hereditaments for 1st April 2010;

J is the rateable value shown in a local or the central list for the new hereditament for the 1st April 2010; and

S is the total of the values certified by the appropriate valuation officer to be the rateable values which would have been shown in a local or the central list for 1st April 2010 for the old hereditaments incorporated or comprised in the new hereditament if they were shown in a local or the central list for that date on the assumption that the relevant factors were as they were for 31st March 2010.

#### Commencement Information

**19** Sch. 2 para. 3 in force at 17.12.2009, see [reg. 1\(1\)](#)

#### Rules for determination of chargeable amount for new hereditament: splits after 1st April 2010

4.—(1) Subject to paragraph 6 (changes in the value of new hereditament: year of creation), where—

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2010,
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament, and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 45A of the Act (unoccupied hereditaments: zero rating),

the following provisions of this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of section 43(4) to (6A), 44 and 45(4) and (4A), and 54(4) to (7) of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9), the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(R \times J)}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

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(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day shall be found by—

- (a) subtracting U (as defined in regulation 10) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result of the calculation performed under sub-paragraph (a) by E.

(6) This sub-paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, the conditions in section 43(6B) of the Act (general stores etc in rural settlements) are fulfilled as respects the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by the number prescribed in an order under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the day concerned—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order under section 45(4A) is in force and has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9) of the Act (occupied hereditaments: supplementary) for the relevant year in which the relevant day falls;

R is the amount which would have been the chargeable amount for the old hereditament for the creation day if—

- (a) the old hereditament continued to exist and was shown in a local or the central list for that day;
- (b) the rateable value for that day were the same as for the previous day;
- (c) the whole of the old hereditament were occupied and the conditions in sections 43(4B) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements) and 47(1) (discretionary relief) of the Act are not fulfilled for it for the creation day and section 49(1) (reduction or remission of liability) of the Act did not apply to it for the creation day;

J is the rateable value shown in a local list or the central list for the new hereditament for the creation day; and

S is the rateable value shown in a local or the central list for the old hereditament for the day immediately before the creation day.

#### Commencement Information

**I10** Sch. 2 para. 4 in force at 17.12.2009, see [reg. 1\(1\)](#)

### Rules for determining the chargeable amount for new hereditament: mergers after 1st April 2010

**5.—(1)** Subject to paragraph 6 (changes in the value of new hereditament: year of creation), where—

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- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2010,
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament; and
- (d) the chargeable amount for the chargeable day for the new hereditament is not zero under section 45A of the Act (unoccupied hereditaments: zero rating),

the following provisions of this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6A), 44, 45(4) and (4A) and 54(4) to (7) of the Act.

(2) Subject to sub-paragraphs (3), (5), (7) and (9) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{(R \times J)}{S}$$

(3) Where sub-paragraph (4) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(4) This sub-paragraph applies where, on the day concerned, the conditions in section 43(6) of the Act (charities and registered community amateur sports clubs) are fulfilled as respects the hereditament.

(5) Where sub-paragraph (6) applies, the chargeable amount for a chargeable day shall be found by—

- (a) subtracting U (as defined in regulation 10) from the amount calculated in accordance with sub-paragraph (2); and
- (b) dividing the result of the calculation performed under sub-paragraph (a) by E.

(6) This sub-paragraph applies where, on the day concerned, the conditions in section 43(4B) of the Act (small business rate relief) are fulfilled as respects the hereditament.

(7) Where sub-paragraph (8) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2.

(8) This sub-paragraph applies where, on the chargeable day, the conditions in section 43(6B) of the Act (general stores etc in rural settlements) are fulfilled as respects the hereditament.

(9) Where sub-paragraph (10) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by the number prescribed in an order under section 45(4A) of the Act (reduction in chargeable amount for unoccupied hereditaments).

(10) This sub-paragraph applies where, on the day concerned—

- (a) the conditions in section 45(1) of the Act (unoccupied hereditaments: liability) are fulfilled as respects the hereditament; and
- (b) an order under section 45(4A) is in force and has effect in relation to the hereditament.

(11) For the purposes of this paragraph—

E is the amount prescribed under section 44(9) of the Act (occupied hereditaments: supplementary) for the relevant year in which the relevant day falls;

R is the total of the amounts which would have been chargeable amounts for the creation day for the old hereditaments incorporated or comprised in the new hereditament if—

- (a) each of the old hereditaments was shown in a local or the central list for that day;
- (b) each rateable value for that day was the same as for the previous day;



- (c) the whole of each hereditament was occupied;
- (d) the conditions in sections 43(4B) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements) and 47(1) (discretionary relief) of the Act were not fulfilled for them for the creation day; and
- (e) section 49(1) of the Act (reduction or remission of liability) did not apply to them for the creation day;

J is the rateable value shown in a local or the central list for the new hereditament for the creation day; and

S is the total of the rateable values shown in a local or the central list for the day immediately before the creation day for the old hereditaments incorporated or comprised in the new hereditament.

#### Commencement Information

III Sch. 2 para. 5 in force at 17.12.2009, see [reg. 1\(1\)](#)

#### Changes in the value of new hereditament: year of creation

6.—(1) Sub-paragraph (2) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in a local or the central list for the hereditament is greater than that shown for the creation day.

(2) Where this sub-paragraph applies, paragraphs 2 to 5 shall have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J}{S} + \frac{((N - J) \times B)}{C}.$$

(3) Sub-paragraph (4) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in a local or the central list for a hereditament is less than that shown in a local or the central list for the creation day.

(4) Where this sub-paragraph applies, paragraphs 2 to 5 shall have effect as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J \times N}{S \times J}.$$

(5) For the purposes of sub-paragraphs (2) and (4)—

B is the non-domestic rating multiplier for the relevant year in which the creation day falls;

C is the number of days in the relevant year in which the creation day falls;

N is the rateable value shown for the new hereditament for the chargeable day in a local or the central list; and

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R, J and S have the same meanings given by paragraph 2, 3, 4 or 5, as the case may be.

**Commencement Information**

**I12** Sch. 2 para. 6 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Notional chargeable amount for new hereditament**

7.—(1) This paragraph applies for determining the notional chargeable amount for a new hereditament for a relevant year falling after the year in which the creation day falls.

(2) Where this paragraph applies, the relevant notional chargeable amount shall be found by applying the formula  $J \times D$ ,

where—

J is the rateable value shown in a local or the central list for the new hereditament for the creation day; and

D is the small business non-domestic rating multiplier for the relevant year.

**Commencement Information**

**I13** Sch. 2 para. 7 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Base liability for year after year in which creation day falls**

8.—(1) This paragraph applies for determining the base liability for a new hereditament for the relevant year which falls immediately after the year in which the creation day falls.

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula—

$$(T \times C) - ((B - D) \times J).$$

(3) For the purposes of this paragraph—

T is the amount (calculated in accordance with such of the preceding provisions of this Schedule as are applicable) which is or would have been the chargeable amount for the hereditament for the creation day if—

- (a) the whole of the hereditament were occupied;
- (b) the conditions in sections 43(4B) (small business rate relief), 43(6) (charities or registered community amateur sports clubs), 43(6B) (general stores etc in rural settlements) and 47(1) (discretionary relief) of the Act were not fulfilled for it for the creation day; and
- (c) section 49(1) of the Act (reduction or remission of liability) did not apply to it for the creation day;

B is the non-domestic rating multiplier for the relevant year;

D is the small business non-domestic rating multiplier for the relevant year;

J is the rateable value shown in a local or the central list for the new hereditament for the creation day; and

C is the number of days in the relevant year in which the creation day falls.

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**Commencement Information**

**I14** Sch. 2 para. 8 in force at 17.12.2009, see [reg. 1\(1\)](#)

**Base liability for subsequent years for new hereditament**

**9.**—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year falling after the relevant year referred to in paragraph 8(1).

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula  $BL \times AF$ .

(3) For the purposes of this paragraph, BL and AF have the meanings given by regulation 7.

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**Commencement Information**

**I15** Sch. 2 para. 9 in force at 17.12.2009, see [reg. 1\(1\)](#)

**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.

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**Commencement Information**

**I16** Sch. 2 para. 10 in force at 17.12.2009, see [reg. 1\(1\)](#)

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**Changes and effects yet to be applied to :**

- reg. 1718 revoked by [S.I. 2022/1403 reg. 25\(1\)](#)