

SCHEDULE 1

Regulations 6, 8 and 16

Altered hereditaments

1.—(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 non-domestic rating list at any time; and
 - (b) a hereditament which was at any time previously capable of falling within class B; and
- “original hereditament” means the hereditament of which the altered hereditament is so comprised.

(2) For the purposes of paragraph 1(1)(b) a hereditament is to be treated as capable of falling within class B whether or not the condition in regulation 7(2)(c) is met.

2. This Schedule applies to an altered hereditament if—

- (a) the original hereditament was deleted from a local non-domestic rating list with effect from any day as a result of a structural alteration to that hereditament or the removal of rateable plant or machinery; and
- (b) for a day on or after 1st April 2013 the altered hereditament is shown for the first time in a local non-domestic rating list following the alteration.

3. Where this Schedule applies, the notional 31st March 2013 rateable value for the altered hereditament—

- (a) where the original hereditament was shown on a local non-domestic rating list on 31st March 2013, is the rateable value shown for the original hereditament for 31st March 2013;
- (b) where the original hereditament was itself an altered hereditament or a new hereditament, is the notional 31st March 2013 rateable value for that original hereditament; or
- (c) where neither sub-paragraph (a) or (b) apply, is the rateable value shown in a local non-domestic rating list for the original hereditament for the last day that hereditament appeared in the list.