

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.

SCHEDULE 2

Regulations 6, 8 and 16

Splits, mergers and reorganisations

1.—(1) This Schedule applies where—

(a) on a day (“the creation day”) falling on or after 1st April 2013, a hereditament (“new hereditament”) comes into existence because—

- (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 a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was capable of falling within class B.

Status: This is the original version (as it was originally made).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

(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. Where this Schedule applies, the notional 31st March 2013 rateable value is the amount calculated in accordance with the formula—

$$(R + S + T - U) \times \left(\frac{V}{W} \right)$$

where—

R is the total rateable value shown in a local non-domestic rating list for 31st March 2013 of any old hereditament which was capable of falling within class B on the day immediately preceding the creation day;

S is the total notional 31st March 2013 rateable value of any old hereditament which was capable of falling within class C on the day immediately preceding the creation day;

T is the total rateable value shown in a local non-domestic rating list for the day immediately preceding the creation day of any old hereditament which was—

- (a) capable of falling within class D or E; or
- (b) not capable of falling within a designated class;
on the day immediately preceding the creation day;

U is the amount certified by a relevant valuation officer under these Regulations in respect of any old hereditament for the day immediately preceding the creation day;

V is the rateable value shown in a local non-domestic rating list for the creation day of the new hereditament which falls within class C;

W is the total rateable value shown for the creation day of all new hereditaments created from the old hereditament.