

SCHEDULE

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 2023, 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 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 2023, an old hereditament was shown in a local list for 31st March 2023, with a rateable value greater than zero; 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 2023; and
 - (c) a rateable value, which is greater than zero, is shown for the new hereditament in a 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

- II** Sch. para. 1 in force at 23.12.2022, see [reg. 2\(2\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(3)(4) inserted by [S.I. 2023/1357 reg. 8](#)