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*Status: This is the original version (as it was originally enacted).*

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SCHEDULE 5  
CALCULATION OF CHARGEABLE VALUES

- 7 Where the land category of a heritor's land, or a part of a heritor's land, changes during an assessment year, the new category will apply from the commencement of the next assessment year, irrespective of when the change occurs. If a change occurs as a result of building works, the change will be deemed to have occurred on the date of completion of the building works.