

SCHEDULE 2

SPLITS AND MERGERS

Cases in which this Schedule applies

2. This Schedule applies where—

- (a) on a day (“the creation day”) on or after 1st April 2000 a new hereditament comes into existence;
- (b) immediately before the creation day an old hereditament in relation to the new hereditament was a defined hereditament, or, in the case where the creation day is 1st April 2000, an old hereditament was shown in the list for 31st March 2000; and
- (c) a rateable value is shown for the new hereditament in the 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.