

SCHEDULE 4

Parts II and V

FORMER CENTRAL LIST HEREDITAMENTS

PART 1

SPLIT CLASS OF HEREDITAMENTS

Case where Part 1 applies

- 1.—(1) This Part applies as respects a relevant day where—
- (a) as regards a designated person, a class of hereditaments (a “split class of hereditaments”) is shown in the central list for 1st April 2000 and a rateable value is shown for the class of hereditaments in the central list for that day,
 - (b) the class consists of hereditaments which were included in a class of hereditaments (the “former class”) shown in the central list for 31st March 2000 against the name of the designated person, and
 - (c) one or more hereditaments (“former central list hereditaments”) which were included in the former class are shown for 1st April 2000 in one or more local non-domestic rating lists.

Calculation of chargeable amounts

2. Where this Schedule applies—
- (a) regulations 29 to 35 apply, subject to paragraphs 3 to 5 of this Schedule, as if the split class of hereditaments were a defined class of hereditaments, and
 - (b) regulations 3 to 14 apply to each former central list hereditament subject to paragraph 6 of this Schedule.

Base liability for 2000/2001 for split class of hereditaments

3. For the purposes of determining the base liability for a split class of hereditaments for the relevant year beginning in 2000, regulation 29 applies as though the reference in the definition of the amount Y to the rateable value shown for the class of hereditaments were a reference to the rateable value for the former class.

Notional chargeable amount for split class of hereditaments

4.—(1) The notional chargeable amount for a relevant year for a split class of hereditaments shall be found by applying the formula—

$$(A+SJ)\times B$$

- (2) For the purposes of this paragraph—

A is the rateable value shown for the class of hereditaments for 1st April 2000 in the central list;

B is the non-domestic rating multiplier for the relevant year; and

SJ is the total of the rateable values shown for 1st April 2000 in local non-domestic rating lists for all the former central list hereditaments included in the former class in relation to the split class of hereditaments.

Chargeable amount for split class of hereditament

5.—(1) Regulations 34 and 35 shall have effect as regards a split class of hereditaments as if the references to

$(BL \times AF)C$

were references to—

$(BL \times AF)C \times AA + SJ$

(2) For the purposes of sub-paragraph (1)—

(a) A and SJ have the meanings given in paragraph 4, and

(b) C, BL and AF have the meanings given in regulation 34(3).

Defined hereditament—former central list hereditament

6. For the purposes of Part II of these Regulations, a former central list hereditament shall be treated—

(a) as if it had been shown in the local non-domestic rating list for 31st March 2000, and

(b) as if the rateable value shown in the list for that day were such amount as is certified by the appropriate valuation officer as the amount which would have been shown in the local non-domestic rating list for that day if the hereditament had so fallen to be shown for that day in the list.

PART 2

FORMER CENTRAL LIST HEREDITAMENTS SHOWN ON LOCAL LISTS

Case where Part 2 applies

7. This part applies as respects a hereditament and a relevant day where—

(a) as regards a designated person, a class of hereditaments was shown in the central list for 31st March 2000 and a rateable value is shown in the central list for that day, and

(b) some or all of the hereditaments of which the class consisted are shown in local non-domestic rating lists for 1st April 2000.

Certification of value

8. For the purposes of Part II of these Regulations, a hereditament in respect of which this Part applies, other than a hereditament to which paragraph 3 or paragraph 9 applies, shall be treated—

(a) as if it had been shown in the local non-domestic rating list for 31st March 2000, and

(b) as if the rateable value shown in the list for that day were such amount as is certified by the appropriate valuation officer as the amount which would have been shown in the local non-domestic rating list for that day if the hereditament had so fallen to be shown for that day in the list.

Electricity generation hereditaments

9.—(1) This paragraph applies in relation to a hereditament to which this Part applies—

- (a) which forms part of a class of hereditaments which is listed in Part IA (electricity generation) of the Schedule to the Electricity Supply Industry (Rateable Values) Order 1994 (“the 1994 Order”)(1), and
- (b) on 1st April 2000 paragraphs 2 to 2C of Schedule 6 do not apply for the purposes of determining their rateable value.

(2) For the purposes of Part II of these Regulations a hereditament to which this paragraph applies which on 31st March 2000 is occupied or, if not occupied, owned by a person named in column 1 of the Table shall be treated as if for that day there had been shown for it in the local list a rateable value calculated in accordance with the formula ($S \times \text{DNC}$), where

S is the amount in pounds specified in relation to that person in column 2 of the Table,

DNC is the declared net capacity of the generating plant on the hereditament, and “declared net capacity” has the same meaning as in the 1994 Order.

TABLE

<i>Occupier or owner</i>	<i>Specified amount</i>
Magnox Electric plc	£13,602
National Power plc	£12,027
Nuclear Electric Limited	£15,770
Powergen plc	£11,298

(1) S.I.1994/3282, amended by S.I. 1995/962 and S.I. 1996/912.