

SCHEDULE 4

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.