

SCHEDULE 1

Regulations 3(1), 5(1)(b), 7(4), 8(2),
10(13)(b), 11(1)(b)(i) and (2)(a), 13(9)(b)

ALTERED HEREDITAMENTS

Interpretation

1. In this Schedule, “altered hereditament” means a hereditament comprising, wholly or mainly, any property which was the whole or part of—

- (a) a hereditament shown in a local list at any time in the period beginning on 1st April 2010 and ending on 31st March 2017, or
- (b) a hereditament which was at any time a defined hereditament;

and the hereditament of which the altered hereditament is so comprised is, in this Schedule, referred to as the “original hereditament”.

Hereditaments to which this Schedule applies

2. This Schedule applies to an altered hereditament if—

- (a) the original hereditament was deleted from a local list with effect from any day as a result of a structural alteration to that hereditament; and
- (b) for a day on or after 1st April 2017 the altered hereditament is shown for the first time in a local list following the alteration.

Altered hereditament: base liability for 2017 - 18

3.—(1) The base liability for the relevant year beginning in 2017 for an altered hereditament is found by applying the formula—

$$Y \times Z$$

where—

Y is the amount mentioned in sub-paragraph (2), and

Z is the small business non-domestic rating multiplier for the financial year beginning in 2016.

(2) The amount referred to in sub-paragraph (1) is the amount certified by the appropriate valuation officer as the rateable value which would have been shown in the list for the hereditament for 31st March 2017 on the assumption that—

- (a) the hereditament came into existence on 31st March 2017; and
- (b) the matters referred to in paragraph 2(7) of Schedule 6 to the Act as respects the hereditament were as they were assumed to be on the day on which it was shown for the first time in a local list as mentioned in paragraph 2(b) of this Schedule.

Altered hereditament: notional chargeable amount

4. The notional chargeable amount for a relevant year for an altered hereditament is found by applying the formula—

$$A \times D$$

where—

A is the rateable value shown for the hereditament for the day for which it is shown for the first time in a local list following the alteration, and

D is the small business non-domestic rating multiplier for the relevant year.

Altered hereditament: application of regulation 12

5. Regulation 11 has effect in relation to an altered hereditament as if paragraph (1)(b)(i) were omitted.

Altered hereditament: change in rateable value

6. Regulations 10 (appropriate fraction) and 13 (change in rateable value after 1st April 2017) have effect in relation to an altered hereditament to which this Schedule applies as if for references to 1st April 2017 there were substituted references to the day for which the altered hereditament is shown for the first time in a local list following the alteration.