

SCHEDULE 1

PART I

5

Liming (including chalking) of land

(1) Subject to sub-paragraphs (2) and (3) below, the value shall be the reasonable cost of the lime applied to the land (including the cost of delivery and application) reduced by such amount as represents the value of calcium carbonate (CaCO₃) or its equivalent calcium oxide (CaO) lost due to excess winter rainfall, such loss being estimated, by reference to mean annual excess winter rainfall and the rate of application of nitrogenous fertiliser to the land subsequent to the application of lime, in accordance with Table 1.

TABLE 1

Estimated annual loss of Calcium carbonate (CaCO₃) and its equivalent Calcium oxide (CaO) due to excess winter rainfall and nitrogenous fertiliser application

		<i>Rate of application of nitrogenous fertiliser Kilogrammes per hectare annually</i>							
		<i>61 to 120</i>		<i>121 to 240</i>		<i>Over 240</i>			
<i>Up to 60</i>									
	<i>Rate of application of lime (ground limestone or equivalent) tonnes per hectare</i>	<i>Annual lossKg/ha</i>		<i>Annual lossKg/ha</i>		<i>Annual lossKg/ha</i>		<i>Annual lossKg/ha</i>	
<i>Mean annual excess winter rainfall mm</i>		<i>CaCO₃</i>	<i>CaO</i>	<i>CaCO₃</i>	<i>CaO</i>	<i>CaCO₃</i>	<i>CaO</i>	<i>CaCO₃</i>	<i>CaO</i>
<i>Up to 250</i>	<i>Up to 7.4</i>	240	140	390	210	600	340	900	500
	<i>7.5 to 12.4</i>	300	180	450	250	680	380	970	540
	<i>12.5 and over</i>	400	230	550	300	770	430	1,070	600
<i>260 to 500</i>	<i>Up to 7.4</i>	490	280	640	360	870	490	1,170	650
	<i>7.5 to 12.4</i>	680	380	820	460	1,040	590	1,340	750
	<i>12.5 and over</i>	920	510	1,070	590	1,280	720	1,580	890
<i>Over 500</i>	<i>Up to 7.4</i>	890	500	1,040	580	1,260	700	1,560	880
	<i>7.5 to 12.4</i>	1,230	690	1,370	770	1,590	890	1,900	1,050
	<i>12.5 and over</i>	1,710	930	1,850	1,040	2,070	1,150	2,370	1,330

(2) For the purpose of sub-paragraph (1) above, the cost shall not be regarded as reasonable if it exceeds the estimated cost (including the cost of delivery and application) of the equivalent in ground limestone or chalk, whichever is the cheaper, of an application of 7.5 tonnes per hectare of calcium oxide unless a heavier dressing or alternative material was applied following and in accordance with scientific advice relating to the condition of the soil.

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- (a) (3) (a) Where the soil characteristics and high excess winter rainfall taken together are such as to be major causes of rapid leaching of calcium from the soil, the value shall be nil at the end of four years after application of the lime; and
 - (b) in every other case, the value shall be nil at the end of eight years after application of the lime.
- (4) In this paragraph and Table 1—
- (a) the expression “lime” includes chalk;
 - (b) “excess winter rainfall” means the amount of rain falling between the date in autumn when the soil reaches field capacity and the end of March in the following year, less the amount of the evapotranspiration from the soil during that period, as is indicated by the data on such rainfall, including data of mean annual excess winter rainfall, in relation to different areas of England and Wales produced from time to time by the Meteorological Office.