

SCHEDULE 3

Parts II and V

CLASS OF CENTRAL LIST HEREDITAMENTS SPLITTING FROM 1 APRIL 1995

Case where Schedule applies

- 1.—(1) This Schedule 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 1 April 1995 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 31 March 1995 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 1 April 1995 in one or more local non-domestic rating lists.

Calculation of chargeable amounts where this Schedule applies

2. Where this Schedule applies —
- (a) regulations 28 to 34 apply, subject to the provisions of 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 13 apply to each former central list hereditament subject to the provisions of paragraphs 6 to 9 of this Schedule.

Base liability for 1995-96 for split class of hereditaments

3. For the purpose of determining the base liability for a split class of hereditaments for the relevant year beginning in 1995, regulation 28 applies as though the reference in the definition of 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—

$$(A - RF - SJ) \times B$$

- (2) For the purposes of this paragraph —
- (a) A is the rateable value shown for the class of hereditaments for 1 April 1995 in the central list;
 - (b) B is the non-domestic rating multiplier for the relevant year;
 - (c) SJ is the total of the rateable values shown for 1 April 1995 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; and
 - (d) RF is the recalculation factor for the former class.

Chargeable amount for split class of hereditaments

5.—(1) Regulations 33 and 34 shall have effect as regards a split class of hereditaments as if the references to

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$$\frac{(BL \times AF)}{C}$$

were references to—

$$\frac{(BL \times AF)}{C} \times \frac{(A - RF)}{(A - RF + SJ)}$$

- (2) For the purposes of the provisions substituted by sub-paragraph (1) —
- (a) A, RF and SJ have the meanings given in paragraph 4; and
 - (b) C, BL and AF have the meanings given in regulation 33(3).

Defined hereditament: former central list hereditament

6. Regulation 3(2) applies to a former central list hereditament as though the reference to the hereditament being shown in the list for 31 March 1995 were construed as a reference to its being included in a description of hereditaments shown in the central list for that day.

Base liability for 1995-96 for former central list hereditament

7. For the purposes of determining the base liability for a former central list hereditament for the relevant year beginning in 1995, regulation 6 applies as though references to the rateable value shown for the hereditament in the list were a reference to the rateable value shown for the former class in the central list.

Notional chargeable amount for former central list hereditament

8.—(1) The notional chargeable amount for a relevant year for a former central list hereditament shall be found by applying the formula—

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

- (2) For the purposes of this paragraph—

A is the rateable value shown for 1 April 1995 in the central list for the split class of hereditaments in relation to the former class in which the former central list hereditament was included;

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

SJ is the total of the rateable values shown for 1 April 1995 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; and

RF is the recalculation factor for the former class.

Chargeable amount for former central list hereditament

9.—(1) Regulations 10 to 13 shall have effect as regards a former central list hereditament as if the references to—

$$\frac{(BL \times AF)}{C}$$

were references to—

$$\frac{(BL \times AF)}{C} \times \frac{J}{(A - RF + SJ)}$$

- (2) For the purposes of the provisions substituted by paragraph (1) —
- (a) A, RF and SJ have the meanings given in paragraph 4;

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- (b) C, BL and AF have the meanings given in regulation 33(3);and
- (c) J is the rateable value shown in the list for the hereditament for 1 April 1995.