

## SCHEDULE 1

Part II

### ALTERED HEREDITAMENTS

#### **Altered hereditament: defined hereditament**

1. This Schedule applies to a hereditament (the “altered hereditament”) if—
  - (a) it comprises, wholly or mainly, any property which was the whole or part of—
    - (i) a hereditament shown in the list at any time in the period beginning on 1st April 1995 and ending on 31st March 2000, or
    - (ii) 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”;
  - (b) the original hereditament was deleted from the list with effect from any day as a result of a structural alteration to that hereditament; and
  - (c) for a day on or after 1st April 2000 the altered hereditament is shown for the first time in the list following the alteration.

#### **Altered hereditament: base liability for 2000/2001**

2.—(1) The base liability for the relevant year beginning in 2000 for an altered hereditament shall be found by applying the formula  $Y \times Z$ , where—

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

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

(2) The amount referred to in sub-paragraph (1) is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the hereditament for 31st March 2000 under paragraph 2(6) of Schedule 6 to the Act (altered rateable value) on the assumption that—

- (a) the hereditament had come into existence on 31st March 2000 and
- (b) the matters referred to in paragraph 2(7) of that Schedule as respects the hereditament were as they were assumed to be on the day on which it was shown for the first time in the list as mentioned in paragraph 1(c) of this Schedule.

#### **Altered hereditament—notional chargeable amount**

3.—(1) The notional chargeable amount for a relevant year for an altered hereditament shall be found by applying the formula  $A \times B$ .

(2) For the purposes of this paragraph—

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

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

#### **Altered hereditament: case for which regulation 10 determines chargeable amount**

4. Regulation 9 shall have effect in relation to an altered hereditament as if regulation 9(1)(b) (i) were omitted.

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### **Altered hereditament: change in rateable value**

5. Where this Schedule applies, regulations 8 (appropriate fraction), 12 (change in rateable value), 13 (special authorities: special cases) and 14 (special authorities: change in rateable value) apply in relation to an altered hereditament as if for references to 1st April 2000 there were substituted references to the day for which the altered hereditament is shown for the first time in the list following its alteration.

## SCHEDULE 2

Part II

### SPLITS AND MERGERS

#### **Hereditament split or merged: new hereditament**

1. In this schedule, a new hereditament is a hereditament which comes into existence by virtue of—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously rated in parts becoming liable to be rated as a single hereditament, or
- (c) a hereditament or any part of a hereditament becoming part of a different hereditament,

and an “old hereditament” in relation to a new hereditament is any hereditament from which it was formed in whole or in part.

#### **Cases in which this Schedule applies**

2. This Schedule applies where—
- (a) on a day (“the creation day”) on or after 1st April 2000 a new hereditament comes into existence;
  - (b) immediately before the creation day an old hereditament in relation to the new hereditament was a defined hereditament, or, in the case where the creation day is 1st April 2000, an old hereditament was shown in the list for 31st March 2000; and
  - (c) a rateable value is shown for the new hereditament in the list for—
    - (i) the creation day;
    - (ii) the relevant day (if different from the creation day), and
    - (iii) each day (if any) falling after the creation day and before the relevant day.

#### **Rules for determining chargeable amount for new hereditament**

3.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on 1st April 2000, and
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament.

(2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

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$$R \times \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the amount which would have been the chargeable amount for the old hereditament for 1st April 2000 if—

- (a) the old hereditament were shown in the list for 1st April 2000;
- (b) its rateable value for that day were the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31st March 2000; and
- (c) the old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for 1st April 2000;

J is the rateable value shown in the list for the new hereditament for the creation day, and

S is the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for the old hereditament for April 1st 2000 if that hereditament were shown in the list for that date on the assumption mentioned in paragraph (b) in the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

4.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day in the relevant year in which the creation day falls, in place of the provisions of sections 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on 1st April 2000, and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \times \frac{J}{S}$$

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(3) For the purposes of this paragraph—

R is the total of the amounts which would have been the chargeable amounts for 1st April 2000 for the old hereditaments comprised or incorporated in the new hereditament if—

- (a) each of the old hereditaments was shown in the list for 1st April 2000;
- (b) the rateable value for each was the value certified by the appropriate valuation officer to be the rateable value which would have been shown in the list for that day on the assumption that the relevant factors were as they were for 31st March 2000; and
- (c) each old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for 1st April 2000;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the total of the values certified by the appropriate valuation officer to be the rateable values which would have been shown in the list for 1st April 2000 for the old hereditaments incorporated or comprised in the new hereditament if they were shown in the list for that date on the assumption mentioned in paragraph (b) of the definition of R.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the day concerned, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

5.—(1) Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of section 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2000, and
- (c) the new hereditament comprises or incorporates all or part of a single old hereditament.

(2) Subject to paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$R \cdot \frac{J}{S}$$

(3) For the purposes of this paragraph—

R is the amount which would have been the chargeable amount for the old hereditament for the creation day if—

- (a) the old hereditament continued to exist and was shown in the list for that day;
- (b) the rateable value for that day was the same as for the previous day;
- (c) the old hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day; and

S is the rateable value shown in the list for the old hereditament for the day immediately before the creation day.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

**6.—(1)** Subject to paragraph 7, the rules set out in this paragraph shall be used to calculate the chargeable amount for a chargeable day which is a relevant day in the relevant year in which the creation day falls, in place of the provisions of section 43(4) to (6E), 44 and 45(4) to (6) of the Act, where—

- (a) this Schedule applies,
- (b) the creation day falls on a day after 1st April 2000, and
- (c) the new hereditament comprises or incorporates more than one, or parts of more than one, old hereditament.

(2) Subject to sub-paragraphs (4), (6) and (8) below, the chargeable amount for the chargeable day shall be calculated by applying the formula—

$$\frac{R \times J}{S}$$

(3) For the purposes of this paragraph—

R is the total of the amounts which would have been chargeable amounts for the creation day for the old hereditaments incorporated or comprised in the new hereditament if—

- (a) each of the old hereditaments was shown in the list for that day;
- (b) each rateable value for that day was the same as for the previous day; and

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- (c) each old hereditament was occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day;

J is the rateable value shown in the list for the new hereditament for the creation day, and

S is the total of the rateable values shown in the list for the day immediately before the creation day for the old hereditaments incorporated or comprised in the new hereditament.

(4) Where sub-paragraph (5) applies, the chargeable amount for the chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 5.

(5) This sub-paragraph applies where on the chargeable day the ratepayer is a charity or trustees for a charity and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).

(6) Where sub-paragraph (7) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with paragraph (2) by 2.

(7) This sub-paragraph applies where, on the chargeable day, section 43(6B) of the Act (general stores etc. in rural settlements) applies as respects the hereditament.

(8) Where sub-paragraph (9) applies, the chargeable amount for a chargeable day shall be found by dividing the amount calculated in accordance with sub-paragraph (2) by 2, or, in a case where section 45(6) of the Act (unoccupied hereditaments of charities) applies, by dividing it by 10.

(9) This sub-paragraph applies where, on the chargeable day, the conditions in section 45(1) of the Act (unoccupied property) are fulfilled as respects the hereditament.

**Changes in the value of new hereditament: year of creation**

7.—(1) Sub-paragraph (2) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for the hereditament is greater than that shown for the creation day.

(2) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as regards the hereditament for the chargeable day as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J + (N - J) \times B}{S + C}$$

(3) Sub-paragraph (4) applies in respect of a new hereditament in a year in which the creation day falls where for a chargeable day after the creation day the rateable value shown in the list for a hereditament is less than that shown in the list for the creation day.

(4) Where this sub-paragraph applies, paragraphs 3 to 6 shall have effect as if the reference in those paragraphs to—

$$\frac{R \times J}{S}$$

were a reference to—

$$\frac{R \times J \times N}{S \times J}$$

(5) For the purposes of sub-paragraphs (2) and (4)–

B is the non-domestic rating multiplier for the relevant year in which the creation day falls, or, where the hereditament is situated in the area of a special authority, the non-domestic rating multiplier of the special authority;

C is the number of days in the relevant year in which the creation day falls;

N is the rateable value shown for the new hereditament for the chargeable day in the list; and

R, J and S have the meanings given in paragraph 3, 4, 5 or 6, as the case may be.

#### **Notional chargeable amount for new hereditament**

**8.**—(1) This paragraph applies for determining the notional chargeable amount for a new hereditament for a relevant year falling after the year in which the creation day falls.

(2) Where this paragraph applies, the relevant notional chargeable amount for a hereditament shall be found by applying the formula  $J \times B$ .

(3) For the purposes of this paragraph–

J is the rateable value shown in the list for the new hereditament for the creation day, and

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

#### **Base liability for year after year in which creation day falls**

**9.**—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year which falls immediately after the year in which the creation day falls.

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula  $T \times C$ .

(3) For the purposes of this paragraph–

T is the amount which is or would have been the chargeable amount for the hereditament for the creation day (calculated in accordance with the preceding provisions of this Schedule) if the hereditament were occupied and sections 43(6) (charities), 43(6B) (rural rate relief), 44A (partly-occupied hereditaments), 47(1) (discretionary relief) and 49(1) (reduction or remission of liability) of the Act and regulations 10(5) (charities), 13(5) (charities in special authority areas) and 18 (partly-occupied hereditaments) did not apply to it for the creation day; and

C is the number of days in the relevant year in which the creation day falls.

#### **Base liability for subsequent years for new hereditament**

**10.**—(1) This paragraph applies for determining the base liability for a hereditament to which this Schedule applies for any relevant year falling after the relevant year referred to in paragraph 9(1).

(2) Where this paragraph applies, the base liability for the hereditament shall be found by applying the formula  $BL \times AF$ .

(3) For the purposes of this paragraph, BL and AF have the meanings given in regulation 7.

#### **Rateable value: hereditament split or merged after 1st April 2000**

**11.** Where this Schedule applies, regulations 8 (appropriate fraction), 12 (change in rateable value), 13 (special authorities: special cases) and 14 (special authorities: change in rateable value),

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whether or not modified by regulation 15, shall apply as if for references to 1st April 2000 there were substituted references to the creation day.

### SCHEDULE 3

Regulation 11

#### SPLITS AND MERGERS—CERTIFIED VALUES

##### **Notional chargeable amount**

1.—(1) The notional chargeable amount for a new hereditament to which this Schedule applies for a relevant year shall be found by applying the formula  $J \times B$ .

(2) For the purposes of this paragraph—

J is the rateable value shown for the hereditament for the creation day in the list, and

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

##### **Base liability for 2000/2001**

2.—(1) The base liability for a new hereditament to which this Schedule applies for the relevant year beginning on 1st April 2000 shall be found by applying the formula  $CY \times Z$ .

(2) For the purposes of this paragraph—

CY is the value certified in accordance with regulation 11(3), and

Z is the non-domestic rating multiplier for the financial year beginning in 1999.

##### **Base liability for subsequent years**

3.—(1) The base liability for a new hereditament to which this Schedule applies for a relevant year beginning in 2001, 2002, 2003 or 2004 (the year concerned) shall be found by applying the formula  $BL \times AF$ .

(2) For the purpose of this paragraph—

BL is the base liability for the hereditament for the relevant year immediately preceding the year concerned, and

AF is the appropriate fraction for the hereditament for the relevant year immediately preceding the year concerned.

### 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—



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- (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—

$$\frac{(BL \times AF) \times A}{C \quad A \quad SJ}$$

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- (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

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

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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