

SCHEDULE 2

SPLITS AND MERGERS

Cases where this Schedule applies

1. This Schedule applies where—
 - (a) on a day (“the creation day”) falling on or after 1st April 2010, a hereditament (“a new hereditament”) comes into existence because—
 - (i) property previously rated as a single hereditament becomes liable to be rated in parts;
 - (ii) property previously rated in parts becomes liable to be rated as a single hereditament;
or
 - (iii) a hereditament or any part of a hereditament becomes part of a different hereditament; and
 - (b) immediately before the creation day either—
 - (i) a hereditament from which the new hereditament was formed in whole or in part (“old hereditament”) was a defined hereditament, or if the creation day is 1st April 2010, an old hereditament was shown in a local list for 31st March 2010; or
 - (ii) each old hereditament from which the new hereditament was formed in whole or in part was shown in the central list for 31st March 2010; and
 - (c) a rateable value, which is greater than zero, is shown for the new hereditament in a local list or for each new hereditament in the central 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.