

## SCHEDULE 2

Regulation 4

### ASSUMPTIONS RELATING TO PROVISIONAL AMOUNTS

**1.—**(1) The assumptions prescribed in relation to paragraph 2 of Schedule 1 to these Regulations are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3, 4, and 7 of that Schedule are the assumptions prescribed in paragraphs 3 to 5 below.

#### **Assumptions as to gross amount**

**2.—**(1) It shall be assumed that the occupier of lands and heritages on each relevant day will be the occupier on the day on which the calculation under paragraph 11(2) of Schedule 12 to the Act is made.

(2) Where on the day on which the calculation under paragraph 11(2) of Schedule 12 to the Act is made lands and heritages are unoccupied, it shall be assumed that they will remain unoccupied on each relevant day.

(3) It shall be assumed that the total amount described in paragraph 2 of Schedule 1 to these Regulations is the amount calculated under that paragraph in accordance with the assumptions prescribed in sub-paragraphs (1) and (2) above, multiplied by 1.003.

#### **Assumptions as to deductions from to gross amount**

**3.** Where on the day on which the calculation under paragraph 11(2) of Schedule 12 to the Act is made an apportioned value is being treated, in terms of section 24A(2) of the 1966 Act, as the rateable value of any lands and heritages, it shall be assumed for the purpose of calculating the amount described in paragraph 3 of Schedule 1 to these Regulations that that apportioned value will be so treated as the rateable value of those lands and heritages on each relevant day.

**4.** It shall be assumed that the amount described in paragraph 4 of Schedule 1 to these Regulations will be nil.

**5.—**(1) It shall be assumed that the amounts described in paragraph 7 of Schedule 1 to these Regulations will be 1% of the amount described in sub-paragraph (2) below.

(2) The amount referred to in sub-paragraph (1) above is the amount described in paragraph 2 of Schedule 1 to these Regulations (calculated in accordance with the provisions of paragraph 2 of this Schedule), less the deductions from that amount prescribed in paragraphs 3, 5 and 6 of Schedule 1 to these Regulations (calculated in accordance with the provisions of paragraph 3 of this Schedule).