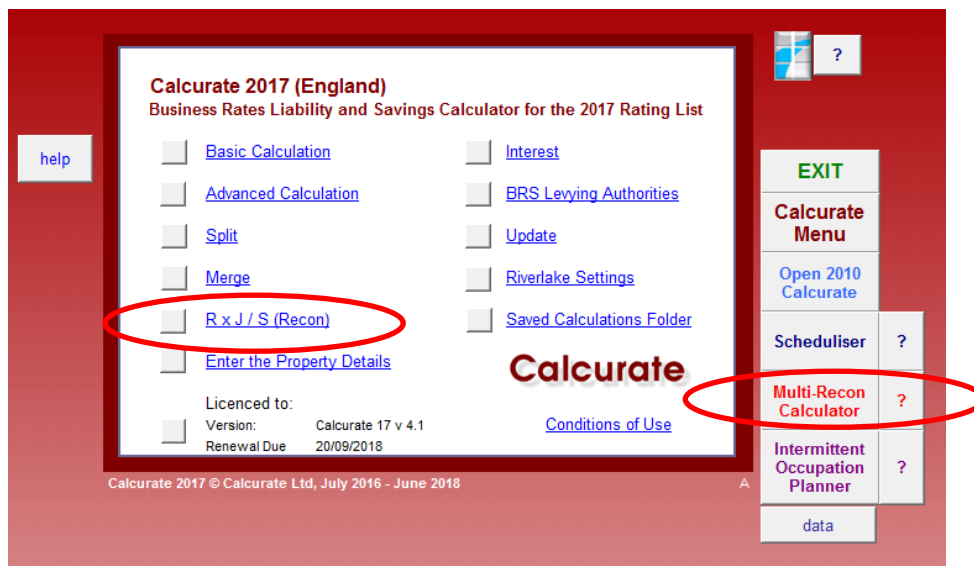![Calcurate logo]

What's New in Calcurate England 2017 version 4.1

1 – R x J / S Calculator now active

2 – Multi-Recon Calculator now active

R x J / S

Liability in the creation year, for a property created from a Split, Merge or Recon with an effective date after 1/4/17, is always calculated using R x J /S (R times J over S). R x J / S is also used for a Split or Merge from 1/4/17 where Schedule 2 of the regulations applies.

The Split and Merge Calculators already calculate the liability, but the savings are shown as the RESULT of that split or merge whereas the R x J / S Calculator can be used to show the savings (or increase) on a CHANGE to the split or merge.

The R x J / S Calculator performs two simultaneous calculations and therefore can be used to show the savings or increase resulting from a change to one or more of the properties involved. For example if there has already been a merge at 1/11/18, what would happen if the RV of one of the properties is reduced with effect from a date BEFORE the merge? Would the liability on the merged property go up or down? – The R x J / S Calculator will show this very easily.

One of the main difficulties with R x J / S calculations is arriving at the value of R - The R x J / S Calculator will calculate the value of R and S for you.

Please note, in the 2010 version of Calcurate, the displayed value of R was for system calculation purposes only and was not the "correct" value set out in regulations. However, in the new 2017 Calcurate, the value of R shown in the calculator is the **correct actual value of R**

Merge More than Five

The Merge Calculator has a maximum of five 'parent' properties whereas the R x J / S Calculator can calculate the liability on a property created from the merge of up to one hundred 'parent' properties.

Example

Ten offices are merged into one with effect from 1/11/18. All of the offices had a 31/3/17 RV of 22,000 and a 1/4/17 RV of 34,000. They are not in London. They were merged into one RV of 200,000 with effect from 1/11/18

What would happen if RV at 1/11/18 stayed the same, but the RV of each office was reduced to 30,000 with effect from 1/4/17?

Method

Open the R x J / S Calculator. Check that the location is England then click the "Go to R Calculator" button.

The R Calculator will open. This will calculate the value of R and S – see below

Calcurate

Enter the effective date and the RV's at 31/3/17 and 1/4/17 for each of the properties involved in the merge then click the button to "Calculate R and S Values". see below

The values will be displayed – see below.

You can then click the button to send them to the 'Original' side of the R x J / S Calculator

R x J / S Calculation

Prepared by:	please complete the details page	Ref	see details page
For:	please complete the details page	Date	26/06/2018

< click the button to enter address details

Location: GL? — England ▼

☐ charity — reset > — BRS Levying Authority ▼

Effective Date | 01/11/18 | | 01/11/18 | < reset |

sbrr?

sbrr applies		effective date>	01/11/2018			01/11/2018	reset this section
yr1	n	R	152,295.40	R		152,295.40	
yr2	n	enter J >		enter J >		0	
yr3	n	S	340,000	S		340,000	
yr4	n	R x J / S	0.00	R x J / S		0.00	

Please enter R, J and S   **Please enter R, J and S**

England

Enter the value of J (i.e. the merged RV of 200,000) then return to the "R and S Calculator"

Effective Date | 01/11/18 | | 01/11/18 | < reset |

Go to R Calculator
Go to S Calculator

sbrr?

sbrr applies		effective date>	01/11/2018			01/11/2018	reset this section
yr1	n	R	152,295.40	R		152,295.40	
yr2	n	J	200,000	J		200,000	
yr3	n	S	340,000	S		340,000	
yr4	n	R x J / S	89,585.53	R x J / S		89,585.53	

Go to R Calculator
Go to S Calculator

England

Calcurate

We want to know what would happen if the RV's at 1/4/17 were reduced to 30,000 so change all of the 1/4/17 values to 30,000 then click the button to calculate R and S again.

Effective Date	01/11/2018	get date from R x J/S	**input has changed, please recalculate**			go to R x J / S	
Prior List RV or 0 if none	**RV at Start of List or 0 if none**	**RV on Day Before (MUST be entered and greater than 0)**	Calculate R and S Values			**England**	
			R	**S**		R =	0.00
22,000	30,000	30,000	click the button	0		S =	0
22,000	30,000	30,000	0.00	0		**Eff Date 01/11/18**	
22,000	30,000	30,000	0.00	0			
22,000	30,000	30,000	0.00	0		Send to R x J / S	
22,000	30,000	30,000	0.00	0		(original)	
22,000	30,000	30,000	0.00	0			
22,000	30,000	30,000	0.00	0		Send to R x J / S	
22,000	30,000	30,000	0.00	0		(revised)	
22,000	30,000	30,000	0.00	0			
22,000	30,000	30,000	0.00	0			
		0					
		0				**Step 3**	
		0				**Use buttons above to**	
		0				**Send values to be**	
		0				**used in R x J / S**	
		0					
		0					
		0					
		0					

Click the button to send these new figures to the REVISED side of the R x J / S Calculator

Effective Date	01/11/2018	get date from R x J/S				go to R x J / S	
Prior List RV or 0 if none	**RV at Start of List or 0 if none**	**RV on Day Before Recon (MUST be entered and greater than 0)**	Calculate R and S Values			**England**	
			R	**S**		R =	147,900.00
22,000	30,000	30,000	14,790.00	30,000		S =	300,000
22,000	30,000	30,000	14,790.00	30,000		**Eff Date 01/11/18**	
22,000	30,000	30,000	14,790.00	30,000			
22,000	30,000	30,000	14,790.00	30,000			
22,000	30,000	30,000	14,790.00	30,000		Send to R x J / S	
22,000	30,000	30,000	14,790.00	30,000		(original)	
22,000	30,000	30,000	14,790.00	30,000			
22,000	30,000	30,000	14,790.00	30,000		Send to R x J / S	
22,000	30,000	30,000	14,790.00	30,000		(revised)	
22,000	30,000	30,000	14,790.00	30,000			
		0					
		0					
		0				**Step 3**	
		0				**Use buttons above to**	
		0				**Send values to be**	
		0				**used in R x J / S**	
		0					
		0					
		0					
		0					

As you can see, in this case, the effect of reducing the 1/4/17 RV's (but not the 1/11/18 merged RV) will result in an increased liability in the creation year.

The Multi-Recon Calculator

The Multi-Recon Calculator calculates LIABILTY, not savings. Liability can be calculated where:

- One property is split into any number* of new properties
- Any number* of properties is merged into one property
- Any number* of properties is reconstituted into any number of new properties
- Subsequent new properties are created from the split, merge, or recon of properties created by earlier splits, merges, and recons

*Any number up to 1,000

property number	Parent 2010 List RV	Parent RV at 1/4/17	RV on day before recon (if different)	Location	property number	New RV	effective date	liability end date (leave blank for 31/3/21)	created from property	2017/18	2018/19	2019/20 e	2020/21 e	Total
1	26,000	20,000		e	3	6,000	01/08/2018	05/06/2019	1	0.00	0.00	0.00	0.00	0.00
2	116,000	80,000			4	6,000	01/08/2018	05/06/2019	1	0.00	0.00	0.00	0.00	0.00
					5	6,000	01/08/2018	05/06/2019	1	0.00	0.00	0.00	0.00	0.00
					6	15,000	06/06/2019	30/11/2019	3 to 5	0.00	0.00	3,603.77	0.00	3,603.77
					7	80,000	01/12/2019		2 and 6	0.00	0.00	13,520.00	41,760.00	55,280.00
					8	15,000	01/12/2019		2 and 6	0.00	0.00	2,470.00	7,635.00	10,105.00

The calculator is pre-loaded with sample data to illustrate the possible options. You can click the 'Clear All' button before entering your own data

Enter the RV's of the original 'Parent' Properties at 31/3/17 and 1/4/17 on the left giving each of them a property number - numbers must be in sequence

Enter the RV's and effective dates of the newly created properties on the right. Give each new property a number (continue the sequence from the 'Parent' Properties).

Enter the property number(s) of the property from which the new property was created

Where the property was created from a merge or recon of several properties you can use "and" or "to", for example '1 and 5 and 7' or '2 to 26'

When using "and" or "to" the numbers must be in ascending order. (Do NOT enter any quotation marks when using the 'and' or 'to' facility)

Click the 'Calculate Button" to perform the calculations

Restrictions

In the 'created from' column, the words "and" and "to" cannot be used together

"and" can only be used for up to four properties

This calculator can only be used for England

Liability will be shown from the effective date to 31/3/21 or the liability end date (inclusive)