

The Merge Calculator

A quick and easy way to calculate the liability and savings resulting from a merge of (up to) five properties into one.

Select the location (England, Greater London, or City of London) then enter the details of the new property at the top

Merge Calculator - England

GL? England BRS Levying Authority < reset clear...

The individual assessments listed below will be MERGED into ONE assessment of RV... with effect from... Small Business Rate Relief?

Charity < Enter the RV go to report (without calculating)

	Property 1	Property 2	Property 3	Property 4	Property 5
Prior List RV or zero if none					
Base Liability	0.00	0.00	0.00	0.00	0.00
RV at 01/04/17 (or 0 if new entry)					
RV on ----	0	0	0	0	0
Small Business Rate Relief?	n	n	n	n	n
Include this liability in Savings Report?	y	y	y	y	y

more than five?

Charity Charity Charity Charity Charity

Calculate

Enter Address Details

If you enter an effective date of 1/4/17 you will be given the option to enter a Certified Value at 31/3/17 (i.e. Regulation 18). See below.

If the effective date is 1/4/17 and you do **not** enter a Certified Value, the calculator will use the formula $R \times J / S$ (Schedule 2) to calculate liability on the new property.

Merge Calculator - England

GL? England BRS Levying Authority < reset clear...

The individual assessments listed below will be MERGED into ONE assessment of RV... with effect from... Small Business Rate Relief?

Charity 56,000 if applicable Certified Value at 31/03/17 > go to report (without calculating)

	Property 1	Property 2	Property 3	Property 4	Property 5
Prior List RV or zero if none	56,000				
Base Liability	0.00	0.00	0.00	0.00	0.00
RV at 01/04/17 (or 0 if new entry)					
RV on 01/04/17 (ignoring merge)	0	0	0	0	0
Small Business Rate Relief?	n	n	n	n	n
Include this liability in Savings Report?	y	y	y	y	y

more than five?

Charity Charity Charity Charity Charity

Calculate

Enter Address Details

If the effective date is after 1/4/17 the CERTIFIED Value fields will not be displayed – see below

menu

Merge Calculator - England

GL? England BRS Levying Authority < reset clear...

The individual assessments listed below will be MERGED into ONE assessment of RV... with effect from... Small Business Rate Relief?

Charity

	56,000				
	01/11/2017				
	n				

go to report (without calculating)

'Pre Merge' Properties

	Property 1	Property 2	Property 3	Property 4	Property 5
Prior List RV or zero if none					
Base Liability	0.00	0.00	0.00	0.00	0.00
RV at 01/04/17 (or 0 if new entry)					
RV on 31/10/17 (day before merge)	0	0	0	0	0
Small Business Rate Relief?	n	n	n	n	n
Include this liability in Savings Report?	y	y	y	y	y

more than five?

address > Enter Address Details

Calculate

Charity Charity Charity Charity Charity

In this example a new hereditament with an RV of 56,000 is created on 1/11/17 from a merge of RV's 23,000 and 32,000

Enter the RV of the old properties at the bottom, i.e. the RV at 31/3/17, the RV at 1/4/17, and the RV on the day before the merge (if different) as illustrated in the following exercise.

Exercise – Merge, England (not London)

Property 1 - RV at 31/3/17 46,000 | RV at 1/4/17 23,000 | RV on day before merge 23,000

Property 2 – RV at 31/3/17 64,000 | RV at 1/4/17 32,000 | RV on day before merge 32,000

Merged with effect from 1/11/17 at RV 56,000

What are the savings, if any?

Input

Enter the new RV and the effective date in the top section

menu

Merge Calculator - England

GL? England BRS Levying Authority < reset clear...

The individual assessments listed below will be MERGED into ONE assessment of RV... with effect from... Small Business Rate Relief?

Charity

	56,000				
	01/11/2017				
	n				

go to report (without calculating)

'Pre Merge' Properties

	Property 1	Property 2	Property 3	Property 4	Property 5
Prior List RV or zero if none	46,000	64,000			
Base Liability	22,264.00	30,976.00	0.00	0.00	0.00
RV at 01/04/17 (or 0 if new entry)	23,000	32,000			
RV on 31/10/17 (day before merge)	23,000	32,000	0	0	0
Small Business Rate Relief?	n	n	n	n	n
Include this liability in Savings Report?	y	y	y	y	y

more than five?

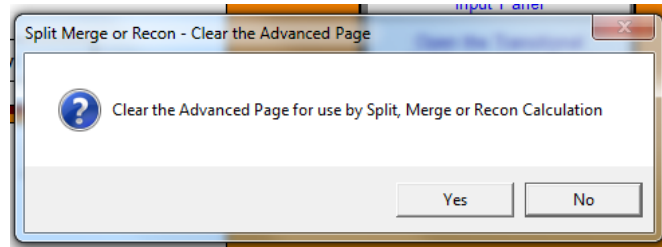
address > Enter Address Details

Calculate

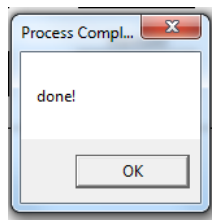
Charity Charity Charity Charity Charity

Enter the RV details of the two original (or parent) properties in the bottom section, then click the "Calculate" button. You will see the following warning.

(the reason for the warning is that the Merge Calculator uses the Advanced Calculator therefore you will lose any calculations you have been working on)



Click Yes – wait – you will see the following



As you can see, in this case there is a negative saving – i.e. an increase.

Merge - Business Rates Liability and Savings 2017 List											
Prepared by: Please Complete the Details Page							File Ref	Complete the Details Page			
For: Please Complete the Details Page							Your ref				
							Date	20/06/2018			
Please Complete the Details Page											
Please Complete the Details Page											
Please Complete the Details Page											
Rateable Value (RV)											
31/03/2017		46,000		64,000		0.00		0.00		0.00	-
	bl	22,264.00		30,976.00		0.00		0.00		0.00	
		Original		Original		Original		Original		Original	Revised
01/04/2017		23,000		32,000							-
01/11/2017		23,000		32,000		0		0		0	56,000
Liability and Saving											
<i>England</i>											
Original											
Revised											
Saving											
2017/18	Phased	8,455.32	Phased	11,763.92	0.00	0.00	0.00	R x J / S	20,888.03	(668.79)	
2018/19	Phased	17,893.78	Phased	24,895.69	0.00	0.00	0.00	Phased	44,295.46	(1,505.99)	
2019/20	e Phased	14,730.16	Phased	20,494.13	0.00	0.00	0.00	Phased	36,592.73	(1,368.44)	
2020/21	e True	11,707.00	True	16,288.00	0.00	0.00	0.00	True	29,232.00	(1,237.00)	
TOTAL		52,786.26		73,441.74	0.00	0.00	0.00		131,008.22	(4,780.22)	
Inflation Rates used are 2017: 2%; 2018: 3%; 2019: 3%; 2020: 3%;											
		total original		revised		saving					
		20,219.24		20,888.03		(668.79)					
		42,789.47		44,295.46		(1,505.99)					
		35,224.29		36,592.73		(1,368.44)					
		27,995.00		29,232.00		(1,237.00)					
	Total	126,228.00		131,008.22		(4,780.22)					