
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000

Application of Part II

- 6.—(1) Subject to paragraphs (2) and (3) below, this Part applies to lands and heritages—
- (a) which are shown in the roll on 1st April 2000; and
 - (b) in respect of all or any part of which there is an entry, or are entries, in the roll on 31st March 2000.
- (2) This Part shall not apply to lands and heritages shown in an entry in the roll on 1st April 2000 if—
- (a) that entry shows a nil rateable value; or
 - (b) the only lands and heritages shown in that entry which are to any extent shown in the roll on 31st March 2000 then have a nil rateable value.
- (3) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 2000, to apply to the lands and heritages shown in that entry.

Amount payable as rates

7. Where the notional liability in respect of any lands and heritages to which this Part applies and any day in the relevant year is—
- (a) more than the upper transitional limit in respect of these lands and heritages and that day (ascertained in accordance with regulation 9 below), the amount payable as rates in respect of those lands and heritages and that day shall, subject to Part V below, be that upper transitional limit;
 - (b) less than their lower transitional limit in respect of these lands and heritages and that day (ascertained in accordance with regulation 10 below), the amount so payable shall, subject to that Part, be that lower transitional limit.

Notional liability

8. The notional liability in respect of any lands and heritages to which this Part applies and any day shall be calculated in accordance with the formula—

$$\frac{RV \times APF}{365}$$

where—

RV is the rateable value for those lands and heritages on that day; and

APF is the appropriate poundage figure, being—

- (a) 0.448, where those lands and heritages have a rateable value of £10,000 or less on 1st April 2000; and
- (b) 0.458, in any other case.

Upper transitional limit

9.—(1) The upper transitional limit in respect of any lands and heritages to which this Part applies and any day shall, subject to regulation 12 below, be calculated in accordance with the formula—

$$\frac{BL \times AUF}{365}$$

where—

BL is the base liability of those lands and heritages, ascertained in accordance with regulation 11 below; and

AUF is the appropriate upper figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

- (2) The appropriate upper figure in respect of lands and heritages is—
 - (a) 1.087, where the lands and heritages have a rateable value of more than £10,000 on 1st April 2000; and
 - (b) 1.062, in any other case.

Lower transitional limit

10. The lower transitional limit in respect of any lands and heritages to which this Part applies and any day shall, subject to regulation 12 below, be calculated in accordance with the formula—

$$\frac{BL \times 0.96}{365}$$

where—

BL has the same meaning as in regulation 9(1) above.

Base liability

11.—(1) The base liability in respect of any lands and heritages shall —

- (a) in the case of lands and heritages shown in a split or reorganised entry taking effect on 1st April 2000, be calculated in accordance with the formula—

$$\frac{NL \times 365}{1.1}$$

where

NL is the notional liability of those lands and heritages on 1st April 2000 calculated in accordance with regulation 8;

- (b) in any other case, be the deemed amount (or, in the case of a merged entry taking effect on 1st April 2000, the total deemed amount) in respect of those lands and heritages calculated in accordance with paragraph (2) below.

(2) in paragraph (1)(b) above, the “deemed amount” in respect of any lands and heritages is the amount which would have been payable as rates in respect of those lands and heritages for the year ending 31st March 2000, had that amount been calculated on the basis of the rateable value of those lands and heritages on that date, taking account of the provisions of Parts II and III of the 1999 Regulations, but before applying the provisions of Part V of those Regulations.

Changes in rateable value after 1st April 2000

12.—(1) Where, subsequent to 1st April 2000, the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year (the “effective day”), the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL + \frac{(IRV - RV) \times PF}{365}$$

where—

TL is the upper, or as the case may be lower, transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages;

RV is their rateable value immediately prior to the effective day; and

PF is the poundage figure, being—

- (a) 0.448, where the increased rateable value of the lands and heritages is £10,000 or less; and
- (b) 0.458, in any other case.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year subsequent to 1st April 2000, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽¹⁾); or
- (b) the assessor amending or adding an apportionment note under paragraph 2 of Schedule 5 to the 1992 Act,

the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$\frac{TL \times RRV}{RV}$$

where—

TL and RV have the same meanings as in paragraph (1) above; and

RRV is the reduced rateable value of those lands and heritages

⁽¹⁾ The relevant definition in section 37(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6, and by the 1994 Act, Schedule 13, paragraph 100(8).