
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

The Non-Domestic Rates (Levying)
(Scotland) Regulations 2000

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000

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.