
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

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.