
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

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

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 2000

Mergers and reorganisations – amount payable as rates

14.—(1) Where lands and heritages to which this Part applies are shown in a merged or reorganised entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 16 and Part V below, be calculated in accordance with the formula—

$$\text{TAL} \times \frac{RV}{TORV}$$

where—

TAL is the total of the applicable liabilities in respect of each relevant old entry, ascertained in accordance with paragraph (2) below;

RV is the rateable value shown in the merged or reorganised entry; and

TORV is the total old rateable value, being the total of the rateable values shown in the relevant old entries.

(2) For the purpose of paragraph (1) above, the applicable liability in respect of an old entry is—

(a) where paragraph (a) or (b) of regulation 7 above applies in respect of the lands and heritages shown in that entry and the day immediately prior to the effective date of the merged or reorganised entry, the amount determined under the applicable paragraph (before application of Part V below);

(b) where this Part applies in respect of those lands and heritages and that day, the amount determined under this Part (before application of Part V below); and

(c) in any other case, the amount calculated in accordance with the formula—

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

where—

RV is the rateable value shown in the old entry; and

PF has the same meaning as in regulation 12(1) above.