
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

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

**PART I
INTRODUCTORY**

Interpretation – general

2. In these Regulations–

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(1);

“the 1966 Act” means the Local Government (Scotland) Act 1966(2);

“the 1975 Act” means the Local Government (Scotland) Act 1975(3);

“the 1992 Act” means the Local Government Finance Act 1992(4);

“the 1997 Act” means the Local Government and Rating Act 1997(5);

“the 1999 Regulations” means the Non-Domestic Rates (Levyng) (Scotland) Regulations 1999(6);

“new entry”, in relation to a split, merged or reorganised entry, means an entry in the roll taking effect from the day on which the merged, split or reorganised entry takes effect;

“old entry”, in relation to a merged, split or reorganised entry, means an entry in the roll for the day immediately prior to the day from which the merged, split or reorganised entry takes effect;

“part residential subjects” has the meaning assigned to it in section 99(1) of the 1992 Act;

“rateable value”, in relation to lands and heritages and a particular date, means–

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects; and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

“rates” means non-domestic rates levied under section 7B of the 1975 Act(7);

“the relevant year” means the period of 12 months beginning with 1st April 2000;

(1) 1962 c. 9.

(2) 1966 c. 51.

(3) 1975 c. 30.

(4) 1992 c. 14.

(5) 1997 c. 29.

(6) S.I.1999/276.

(7) Section 7B was inserted by the Local Government Finance Act 1992 (c. 14) Act, section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c. 39) (“the 1994 Act”), Schedule 13, paragraph 100(4).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“the roll” means a valuation roll made up under section 1 of the 1975 Act⁽⁸⁾.

⁽⁸⁾ Section 1 was repealed in part by the Local Government and Rating Act 1997 (c. 29), Schedule 4.