
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

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.