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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 92**

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

**PART II**

**LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000**

**Notional liability**

**8.** The notional liability in respect of any lands and heritages to which this Part applies and any day shall be calculated in accordance with the formula—

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

where—

RV is the rateable value for those lands and heritages on that day; and

APF is the appropriate poundage figure, being—

- (a) 0.448, where those lands and heritages have a rateable value of £10,000 or less on 1st April 2000; and
- (b) 0.458, in any other case.