SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

RATING AND VALUATION

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

Made -	
Laid before t	he Scottish
Parliament	

23rd March 2000 28th March 2000 1st April 2000

Coming into force

THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) REGULATIONS 2000

PART I

INTRODUCTORY

- 1. Citation and commencement
- 2. Interpretation general
- 3. Interpretation mergers
- 4. Interpretation splits
- 5. Interpretation reorganisations

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000

- 6. Application of Part II
- 7. Amount payable as rates
- 8. Notional liability
- 9. Upper transitional limit
- 10. Lower transitional limit
- 11. Base liability
- 12. Changes in rateable value after 1st April 2000

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 2000

- 13. Application of Part III
- 14. Mergers and reorganisations amount payable as rates

Status: This is the original version (as it was originally made).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

- 15. Splits amount payable as rates
- 16. Changes in rateable value

PART IV

LANDS AND HERITAGES WITH RATEABLE VALUE OF £10,000 OR LESS

17. Amount payable as rates

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

- 18. Charitable and other reductions
- 19. Partially unoccupied lands and heritages
- 20. Exemptions and discretionary reductions and remissions

PART VI

REVOCATION

21. Revocation Signature Explanatory Note