
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

Changes in rateable value after 1st April 2000

12.—(1) Where, subsequent to 1st April 2000, the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year (the “effective day”), the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL + \frac{(IRV - RV) \times PF}{365}$$

where—

TL is the upper, or as the case may be lower, transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages;

RV is their rateable value immediately prior to the effective day; and

PF is the poundage figure, being—

- (a) 0.448, where the increased rateable value of the lands and heritages is £10,000 or less; and
- (b) 0.458, in any other case.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year subsequent to 1st April 2000, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽¹⁾); or
- (b) the assessor amending or adding an apportionment note under paragraph 2 of Schedule 5 to the 1992 Act,

the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$\frac{TL \times RRV}{RV}$$

(1) The relevant definition in section 37(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6, and by the 1994 Act, Schedule 13, paragraph 100(8).

Status: This is the original version (as it was originally made).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

where–

TL and RV have the same meanings as in paragraph (1) above; and
RRV is the reduced rateable value of those lands and heritages