
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

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

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 2000

Splits – amount payable as rates

15. Where lands and heritages to which this Part applies are shown in a split entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 16 and Part V below, be calculated in accordance with the formula—

$$AD \times \frac{RV}{ORV}$$

where—

AD is the amount determined under paragraph (a) or (b) of regulation 7 above, or as the case may be this Part, (before application of Part V below) in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry;

RV is the rateable value shown in the split entry; and

ORV is the old rateable value, being the rateable value shown in the relevant old entry.