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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 440**

**The Non-Domestic Rates (Levyng)  
(Scotland) (No. 2) Regulations 2010**

**Amount payable as rates – lands and heritages with rateable value of more than £35,000**

4.—(1) This regulation applies to lands and heritages on any day in the relevant year when they have a rateable value exceeding £35,000.

(2) The additional amount payable as rates in respect of lands and heritages for a day in the relevant year on which this regulation applies to them shall be calculated in accordance with the formula—

$$\text{AARP} = \frac{(RV \times S)}{365}$$

where—

AARP is the additional amount of rates payable;

*RV* is the rateable value of the lands and heritages on that day; and

*S* is the additional factor of 0.007.

(3) This regulation does not apply to lands and heritages to which regulation 3 of the Non-Domestic Rates (Levyng) (Scotland) (No. 3) Regulations 2010 ([S.S.I. 2010/441](#)) applies.