
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 2

Lands and heritages on roll on 1st April 2017

Notional liability

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

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

where—

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

PF is the poundage figure of—

- (i) 0.492 where the lands and heritages have a rateable value exceeding £51,000; or
- (ii) 0.466 in any other case.