
STATUTORY INSTRUMENTS

1992 No. 642

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1992**

Interpretation

2.—(1) In these Regulations—

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(1);

“the 1975 Act” means the Local Government (Scotland) Act 1975(2);

“the 1987 Act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987(3);

“the 1989 Regulations” means the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1989(4);

“the 1990 Regulations” means the Abolition of Domestic Rates (Domestic and Part Residential Subjects) (Scotland) Regulations 1990(5);

“apportionment note” shall have the same meaning as in section 26(1) of the 1987 Act;

“financial year” means the period of 12 months beginning on 1st April;

“industrial purposes” and “freight transport purposes” shall be construed in accordance with the Rating and Valuation (Apportionment) Act 1928(6);

“lower limit”, in relation to any lands and heritages, shall be construed in accordance with regulation 4(5);

“mines and quarries” shall be construed in accordance with the Mines and Quarries Act 1954(7);

“non-domestic rate” for the prescribed financial year means the non-domestic rate prescribed for that year under section 3A of the 1987 Act(8);

“notional rateable value”, in relation to any lands and heritages, shall be construed in accordance with regulation 4(1);

“part residential subjects” shall have the same meaning as it has in section 26(1) of the 1987 Act(9) and any reference to the residential or non-residential use of those subjects shall be construed in accordance with paragraph 11 of Schedule 1 to that Act;

“prescribed financial year” means the financial year 1992-93; and

“upper limit”, in relation to any lands and heritages, shall be construed in accordance with regulation 4(4).

(1) 1956 c. 60.

(2) 1975 c. 30.

(3) 1987 c. 47.

(4) S.I.1989/241; this instrument was revoked, with effect from 1st April 1990, by S.I. 1990/630 (“the 1990 Regulations”).

(5) S.I. 1990/630.

(6) 1928 c. 44.

(7) 1954 c. 70.

(8) Section 3A was substituted for section 3 of the 1987 Act by the Local Government and Housing Act 1989 (c. 42), section 140(1). The non-domestic rates are prescribed for 1992-93 by S.I. 1992/643.

(9) The definition of “part residential subjects” has been varied by S.I. 1988/1477 and 1989/241 (revoked with effect from 1st April 1990).

Status: This is the original version (as it was originally made).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

(2) Any reference in these Regulations to an entry in respect of any lands and heritages in, or to the rateable value of any lands and heritages appearing in, the valuation roll on a particular date includes a reference to—

(a) any entry which is subsequently made in the valuation roll in respect of those lands and heritages; or, as the case may be;

(b) any amendment which is subsequently made in the valuation roll to that rateable value, which, in either case, is effective on that date.

(3) Any reference in these Regulations to a numbered regulation is a reference to the regulation bearing that number in these Regulations and any reference in a regulation to a numbered paragraph is a reference to the paragraph bearing that number in that regulation.