
STATUTORY INSTRUMENTS

1995 No. 548 (S.39)

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1995**

<i>Made</i>	- - - -	<i>2nd March 1995</i>
<i>Laid before Parliament</i>		<i>8th March 1995</i>
<i>Coming into force</i>		<i>1st April 1995</i>

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 1995**

PART I

INTRODUCTORY

1. Citation and commencement
2. Interpretation—general
3. Interpretation—mergers
4. Interpretation—splits
5. Interpretation—reorganisations

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 1995

6. Application of Part II
7. Amount payable as rates
8. Notional liability
9. Upper transitional limit
10. Lower transitional limit
11. Base liability
12. Appropriate former rateable value
13. Base liability—electricity industry
14. Base liability—railways
15. Base liability—electricity generators
16. Base liability—canals and telecommunications
17. Changes in rateable value after 1st April 1995

Status: This is the original version (as it was originally made).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

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 1995

18. Application of Part III
19. Mergers and reorganisations—amount payable as rates
20. Splits—amount payable as rates
21. Changes in rateable value

PART IV

REDUCTIONS, REMISSIONS AND EXEMPTIONS

22. Charitable and other reductions
 23. Partially unoccupied lands and heritages
 24. Exemptions and discretionary reductions and remissions
- Signature

SCHEDULE 1 — SCOTTISH POWER PLC — BASE LIABILITIES

SCHEDULE 2 — SCOTTISH HYDRO-ELECTRIC PLC — BASE LIABILITIES

SCHEDULE 3 — RAILWAYS — BASE LIABILITIES

SCHEDULE 4 — CANALS AND TELECOMMUNICATIONS — PRESCRIBED AMOUNTS

Explanatory Note