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STATUTORY INSTRUMENTS

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**1995 No. 548**

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

**PART II**

**LANDS AND HERITAGES ON ROLL ON 1ST APRIL 1995**

**Application of Part II**

- 6.—(1) Subject to paragraphs (2) to (4) below, this Part applies to lands and heritages—
- (a) which are shown in the roll on 1st April 1995; and
  - (b) in respect of all or any part of which there is an entry, or are entries, in the roll on 31st March 1995.
- (2) This Part shall not apply to lands and heritages shown in an entry in the roll on 1st April 1995 if—
- (a) that entry shows a nil rateable value; or
  - (b) the only lands and heritages shown in that entry which are to any extent shown in the roll on 31st March 1995 then have a nil rateable value.
- (3) This Part shall not apply to lands and heritages which are occupied on 1st April 1995 by the British Waterways Board, Mercury Communications Limited or British Telecommunications plc if—
- (a) those lands and heritages are not shown in a single entry in the roll authorised by the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(1); and
  - (b) they are part only of lands and heritages which on 31st March 1995—
    - (i) are shown in a single entry in the roll; and
    - (ii) do not have their rateable value prescribed in an order made under section 6 of the 1995 Act(2).
- (4) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 1995, to apply to the lands and heritages shown in that entry.

**Amount payable as rates**

7. Where the notional liability in respect of any lands and heritages to which this Part applies and a day in the relevant year is—

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(1) S.I.1995/239.

(2) Section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157.

- (a) more than their upper transitional limit for that day (ascertained in accordance with regulation 9 below), the amount payable as rates in respect of those lands and heritages and that day shall, subject to Part IV below, be that upper transitional limit;
- (b) less than their lower transitional limit for that day (ascertained in accordance with regulation 10 below), the amount so payable shall, subject to that Part, be that lower transitional limit.

### **Notional liability**

**8.** The notional liability in respect of any lands and heritages and any day shall be calculated in accordance with the formula—

$$\frac{RV \times 0.432}{366}$$

where—

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

### **Upper transitional limit**

**9.—(1)** The upper transitional limit in respect of any lands and heritages and any day shall, subject to regulation 17 below, be calculated in accordance with the formula—

$$\frac{BL \times AUF}{366}$$

where—

BL is the base liability in respect of those lands and heritages, ascertained in accordance with regulations 11 to 16 below; and

AUF is the appropriate upper figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

(2) The appropriate upper figure in respect of lands and heritages is—

- (a) 1.124, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1995;
- (b) 1.073, where the lands and heritages are part residential subjects with a rateable value of less than £10,000 on that date; and
- (c) 1.099, in any other case.

### **Lower transitional limit**

**10.—(1)** The lower transitional limit in respect of any lands and heritages and any day shall, subject to regulation 17 below, be calculated in accordance with the formula—

$$\frac{BL \times ALF}{366}$$

where—

BL has the same meaning as in regulation 9(1) above; and

ALF is the appropriate lower figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

(2) The appropriate lower figure in respect of lands and heritages is—

- (a) 0.971, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1995; and
- (b) 0.92, in any other case.

### **Base liability**

**11.** The base liability in respect of any lands and heritages shall, except in the cases specified in regulations 13 to 16 below, be calculated in accordance with the formula—

$$\text{AFRV} \times \text{AP}$$

where—

AFRV is the appropriate former rateable value of those lands and heritages, ascertained in accordance with regulation 12 below; and

AP is the appropriate poundage for those lands and heritages, being—

- (a) in the case of lands and heritages situated in the area of an islands council, the figure specified in column 2 of the Schedule to the Non-Domestic Rates (Scotland) Order 1994(3) in respect of the islands council in question;
- (b) in any other case, the total of the figures specified in that column in respect of the district and regional councils in the areas of which the lands and heritages are situated.

### **Appropriate former rateable value**

**12.—**(1) The appropriate former rateable value of lands and heritages shall be ascertained in accordance with the following provisions of this regulation.

(2) Where lands and heritages are shown in a merged entry taking effect on 1st April 1995, the appropriate former rateable value of those lands and heritages shall be the total of the rateable values shown in the relevant old entries.

(3) Where lands and heritages are shown in a split or reorganised entry taking effect on 1st April 1995, the appropriate former rateable value of those lands and heritages shall be calculated in accordance with the formula—

$$\frac{\text{RV}}{1.2}$$

where—

RV is the rateable value of those lands and heritages on 1st April 1995.

(4) In a case not covered by paragraph (2) or (3) above, the appropriate former rateable value of lands and heritages shall be their rateable value on 31st March 1995.

(5) Any reference in—

- (a) paragraph (2) above to the rateable value shown in a relevant old entry; or
- (b) paragraph (4) above to the rateable value of lands and heritages on 31st March 1995,

shall, in the case of lands and heritages for which a notional rateable value determined under regulation 4 of the Non-Domestic Rates (Levying) (Scotland) Regulations 1993(4) has effect as regards that date, be treated—

- (i) where the lands and heritages are not part residential subjects on that date, as a reference to that notional rateable value; and

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(3) S.I. 1994/64.

(4) S.I. 1993/234.

- (ii) in any other case, as a reference to the notional rateable value apportioned to non-residential use under regulation 8(2) of those Regulations.

**Base liability—electricity industry**

**13.**—(1) The base liability of any lands and heritages which are on 1st April 1995 occupied by Scottish Power plc and are on that date within the class prescribed by—

- (a) article 3 of the Electricity Transmission Lands (Rateable Values) (Scotland) Order 1995<sup>(5)</sup>, shall be the amount specified in column 2 of Schedule 1 to these Regulations;
- (b) article 3 of the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995<sup>(6)</sup>, shall be the amount specified in column 3 of that Schedule;
- (c) article 3 of the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995<sup>(7)</sup>, shall be the amount specified in column 4 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

(2) The base liability of any lands and heritages which are on 1st April 1995 occupied by Scottish Hydro-Electric plc and are on that date within the class prescribed by—

- (a) article 3 of the Electricity Transmission Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 2 of Schedule 2 to these Regulations;
- (b) article 3 of the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 3 of that Schedule;
- (c) article 3 of the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 4 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

**Base liability—railways**

**14.** The base liability of any lands and heritages which have their rateable value for 1st April 1995 prescribed in an order made (whether or not before the making of these Regulations) under section 6 of the 1975 Act and are on that date occupied by—

- (a) Railtrack plc, shall be the amount specified in column 2 of Schedule 3 to these Regulations;
- (b) the British Railways Board, shall be the amount specified in column 3 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

**Base liability—electricity generators**

**15.** The base liability of any lands and heritages which are on 1st April 1995 within the class prescribed by article 3 of the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995<sup>(8)</sup> and which are on that date occupied by—

- (a) the Lochaber Power Company, shall be £379,805;
- (b) Alcan Aluminium UKLtd., shall be £110,398.

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(5) S.I. 1995/370.  
 (6) S.I. 1995/373.  
 (7) S.I. 1995/369.  
 (8) S.I. 1995/372.

## Base liability—canals and telecommunications

16.—(1) This regulation applies to—

- (a) lands and heritages which are the subject of a single entry in the roll on 1st April 1995 by virtue of article 3 of the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(9); and
- (b) lands and heritages which are the subject of a single entry in the roll on that date by virtue of article 2 of that Order and are then occupied by—
  - (i) Mercury Communications Limited; or
  - (ii) British Telecommunications plc.

(2) The base liability in respect of lands and heritages to which this regulation applies shall be calculated in accordance with the formula—

$$PA + TCBL$$

where—

PA is the prescribed amount (if any) for those lands and heritages, ascertained in accordance with paragraph (3) below; and

TCBL is the total conventional base liability for those lands and heritages, ascertained in accordance with paragraphs (4) and (5) below.

(3) The prescribed amount for any lands and heritages shall be the amount which is specified in Schedule 4 to these Regulations—

- (a) in whichever of columns 2, 3 and 4 bears the heading applicable to the provision in paragraph (1) above within which the lands and heritages fall; and
- (b) opposite the name of the new local government area (as specified in column 1) within which the lands and heritages are situated.

(4) The total conventional base liability for lands and heritages shown in a single entry in the roll on 1st April 1995 shall be calculated by adding together the appropriate amounts in respect of all entries in the roll on 31st March 1995 relating to lands and heritages which—

- (a) are to any extent included in that single entry; and
- (b) do not have their rateable value for 31st March 1995 prescribed in an order made under section 6 of the 1975 Act.

(5) For the purposes of paragraph (4) above, the appropriate amount in respect of an entry shall be calculated in accordance with the formula—

$$RV \times AP$$

where—

RV is the rateable value shown in that entry or, where a notional rateable value determined under regulation 4 of the Non-Domestic Rates (Levying) (Scotland) Regulations 1993 has effect as regards 31st March 1995 and the lands and heritages shown in that entry, that notional rateable value; and

AP is the appropriate poundage for the lands and heritages shown in that entry, ascertained in accordance with the definition of “AP” in regulation 11 above.

### Changes in rateable value after 1st April 1995

17.—(1) Where the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year subsequent to 1st April 1995, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL + \frac{(IRV - RV) \times 0.432}{366}$$

where—

TL is the upper, or as the case may be the lower, transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages; and

RV is their rateable value immediately prior to the effective day.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year subsequent to 1st April 1995, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act<sup>(10)</sup>); or
- (b) the assessor amending or adding an apportionment note under paragraph 2 of Schedule 5 to the 1992 Act,

the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL \times \frac{RRV}{RV}$$

where—

TL and RV have the same meanings as in paragraph (1) above; and

RRV is the reduced rateable value of those lands and heritages.

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<sup>(10)</sup> The relevant definition in section 37(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6, and (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 100(8).