
STATUTORY INSTRUMENTS

1998 No. 519

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1998**

PART II

LANDS AND HERITAGES SUBJECT TO 1997 REGULATIONS

Application of Part II

6.—(1) Subject to paragraphs (2) to (4) below, this Part applies to lands and heritages which are shown in the roll on 1st April 1998 if either—

- (a) paragraph (a) or (b) of regulation 7 of the 1997 Regulations; or
- (b) Part IV of those Regulations,

applies to them as regards 31st March 1998, and they are not shown in a merged, split or reorganised entry taking effect on 1st April 1998.

(2) This Part shall not apply to lands and heritages which have their rateable value for 1st April 1998 prescribed in an order made under section 6 of the 1975 Act⁽¹⁾, unless they are lands and heritages which have their rateable value for that date prescribed by—

- (a) the Mines and Quarries (Rateable Values) (Scotland) Order 1995⁽²⁾;
- (b) the Electricity Generators (Rateable Values) (Scotland) Order 1995⁽³⁾;
- (c) the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995⁽⁴⁾; or
- (d) the Docks and Harbours (Rateable Values) (Scotland) Order 1990⁽⁵⁾.

(3) This Part shall not apply to lands and heritages which on 1st April 1998 do not have their rateable value prescribed in an order made under section 6 of the 1975 Act if they consist to any extent of lands and heritages which at any time during the financial years beginning on 1st April 1995, 1st April 1996 and 1st April 1997 had their rateable value so prescribed.

(4) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 1998, 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—

(1) 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(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157.

(2) S.I. 1995/366.

(3) S.I. 1995/371.

(4) S.I. 1995/372.

(5) S.I. 1990/817, amended by S.I. 1995/375 and 3253.

- (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 V 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 to which this Part applies and any day shall be calculated in accordance with the formula—

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

where—

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

APF is the appropriate poundage figure, being—

- (a) 0.465, where those lands and heritages have a rateable value of less than £10,000 on 1st April 1998; and
- (b) 0.474, in any other case.

Upper transitional limit

9.—(1) The upper transitional limit in respect of any lands and heritages to which this Part applies and any day shall, subject to regulation 12 below, be calculated in accordance with the formula—

$$\frac{BL \times AUF}{365}$$

where—

BL is the base liability of those lands and heritages, ascertained in accordance with regulation 11 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) 1.14, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1998;
 - (b) 1.088, where the lands and heritages are part residential subjects with a rateable value of less than £10,000 on that date; and
 - (c) 1.114, in any other case.

Lower transitional limit

10.—(1) The lower transitional limit in respect of any lands and heritages to which this Part applies and any day shall, subject to regulation 12 below, be calculated in accordance with the formula—

$$\frac{BL \times ALF}{365}$$

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) 0.725, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1998; and
 - (b) 0.673, in any other case.

Base liability

11. The base liability of any lands and heritages to which this Part applies shall be calculated in accordance with the formula—

$$AP \times 365$$

where—

AP is the amount payable as rates in respect of those lands and heritages and 31st March 1998, taking account of Parts II and IV of the 1997 Regulations but before applying the provisions of Part VI of those Regulations.

Changes in rateable value after 31st March 1998

12.—(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 1998, 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—

$$TL + \frac{IRV - RV \times PF}{365}$$

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;

RV is their rateable value immediately prior to the effective day; and

PF is the poundage figure, being—

- (a) 0.465, where the increased rateable value of the lands and heritages is less than £10,000; and
- (b) 0.474, in any other case.

(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 1998, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽⁶⁾); 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—

(6) 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 by the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 100(8).

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

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.

(3) Where the rateable value of lands and heritages to which this Part applies is increased with effect from 1st April 1998, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days prior to either paragraph (1) or (2) above taking effect, be calculated in accordance with the formula in paragraph (1) above, save that for those purposes “TL” shall be calculated in accordance with the formula in regulation 9(1) or the formula in regulation 10(1), as the case may be.

(4) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from 1st April 1998 for a reason mentioned in sub-paragraph (a) or (b) of paragraph (2) above, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days prior to either paragraph (1) or (2) above taking effect, be calculated in accordance with the formula in paragraph (2) above, save that for those purposes “TL” shall be calculated in accordance with the formula in regulation 9(1) or the formula in regulation 10(1), as the case may be.