
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 39

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2019**

Amount payable as rates – lands and heritages with rateable value more than £51,000

4.—(1) This regulation applies to lands and heritages on any day in the relevant year when they have a rateable value exceeding £51,000.

(2) The relevant year for the purposes of this regulation is the financial year 2019-2020.

(3) The additional amount payable as rates under these Regulations in respect of lands and heritages for a day in the relevant year on which this regulation applies to them is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

AARP is the additional amount of rates payable,

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.026, and

D is the number of days in the relevant year.

(4) No additional amount is payable under paragraph (3) for—

(a) a day on which relief under regulation 7 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(1) has effect in respect of the lands and heritages in question, or

(b) a day on which—

(i) regulation 10 of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019(2) grants relief in respect of the lands and heritages in question, and

(ii) the rateable value of those lands and heritages, minus the reference amount within the meaning of paragraph (2)(b) of that regulation, does not exceed £51,000.

(1) S.S.I. 2017/85 is amended by S.S.I. 2018/76.

(2) S.S.I. 2019/40.