
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000

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) 1.087, where the lands and heritages have a rateable value of more than £10,000 on 1st April 2000; and
- (b) 1.062, in any other case.