
SCOTTISH STATUTORY INSTRUMENTS

2002 No. 91

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2002**

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2002

Application of Part II

6.—(1) Subject to paragraph (2) below, this Part applies to lands and heritages which are shown in the roll on 1st April 2002 if either—

- (a) regulation 7 of the 2001 Regulations; or
- (b) Part III of those Regulations,

applies to them as regards 31st March 2002, and they are not shown in a merged, split or reorganised entry taking effect on 1st April 2002.

(2) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 2002, to apply to the lands and heritages shown in that entry.

Amount payable as rates

7. The amount payable as rates in respect of any lands and heritages to which this Part applies and any day in the relevant year shall, subject to regulations 9 and 10 below, be calculated in accordance with the formula—

$$ARP = NL + (0.678 \times BTA)$$

where—

ARP is the amount of rates payable;

NL is the notional liability calculated in accordance with regulation 8 below; and

BTA is the base transitional adjustment, being—

the amount payable as rates in respect of those lands and heritages and 31st March 2002, less the notional liability in respect of those lands and heritages and 31st March 2002 calculated in accordance with the formula contained in regulation 8 of the 2001 Regulations.

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—

$$RV \times APF$$

where—

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

APF is the appropriate poundage figure, being—

- (a) 0.458, where those lands and heritages have a rateable value of £10,000 or less on 1st April 2002; and
- (b) 0.478, in any other case.

Changes in rateable value after 1st April 2002

9.—(1) Where, subsequent to 1st April 2002, the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year (the “effective day”) the ARP shall not be payable but shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$\text{ARP} + \frac{(\text{IRV} - \text{RV}) \times \text{PF}}{365}$$

where—

ARP has the same meaning as in regulation 7 above;

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) 0.458, where the increased rateable value of the lands and heritages is £10,000 or less; and
- (b) 0.478, 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 2002, as a result of—

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

the ARP shall not be payable but shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$\frac{\text{ARP} \times \text{RRV}}{\text{RV}}$$

where—

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

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

Reduction in rateable value on 1st April 2002

10. Where the rateable value of lands and heritages to which this Part applies is reduced on 1st April 2002, as a result of—

(1) 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 1994 Act, Schedule 13, paragraph 100(8).

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

the ARP shall not be payable but shall be calculated in accordance with the formula—

$$ARP = NL + (0.678 \times BTA \times [RV/PRV])$$

where—

ARP, NL and BTA have the same meanings as in regulation 7 above;

RV is the rateable value of those lands and heritages on 1st April 2002; and

PRV is the rateable value of those lands and heritages on 31st March 2002.