#### SCOTTISH STATUTORY INSTRUMENTS

# 2002 No. 91

# The Non-Domestic Rates (Levying) (Scotland) Regulations 2002

### **PART IV**

## LANDS AND HERITAGES WITH RATEABLE VALUE OF £10,000 OR LESS

#### Amount payable as rates

- 15.—(1) This regulation applies to lands and heritages on a day in the relevant year when-
  - (a) they have a rateable value of £10,000 or less; and
  - (b) they are not lands and heritages-
    - (i) to which Part II or III above applies; or
    - (ii) which have their rateable value prescribed in an order made under section 6 of the 1975 Act.
- (2) The amount payable as rates in respect of lands and heritages and a day on which this regulation applies to them shall, subject to Part V below, be calculated in accordance with the formula—

$$RV \propto 0.458$$
  
365

where-

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