SCOTTISH STATUTORY INSTRUMENTS

2002 No. 91

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

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2002

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.