
SCOTTISH STATUTORY INSTRUMENTS

2005 No.126

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2005**

Made - - - - - *2nd March 2005*
Laid before the Scottish
Parliament - - - *3rd March 2005*
Coming into force *1st April 2005*

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 2005**

PART I

INTRODUCTORY

1. Citation and commencement
2. Interpretation – general
3. Interpretation – mergers
4. Interpretation – splits
5. Interpretation – reorganisations

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2005

6. Application of Part II
7. Amount payable as rates
8. Notional liability
9. Upper transitional limit
10. Lower transitional limit
11. Base liability
12. Changes in rateable value after 1st April 2005

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 2005

13. Application of Part III
14. Mergers and reorganisations – amount payable as rates

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- 15. Splits – amount payable as rates
- 16. Changes in rateable value

PART IV

LANDS AND HERITAGES WITH RATEABLE VALUE OF £11,500 OR LESS

- 17. Amount payable as rates

PART V

LANDS AND HERITAGES WITH RATEABLE VALUE OF MORE THAN £29,000

- 18. Amount payable as rates

PART VI

REDUCTIONS, REMISSIONS AND EXEMPTIONS

- 19. Charitable and other reductions
- 20. Partially unoccupied lands and heritages
- 21. Exemptions and discretionary reductions and remissions

PART VII

REVOCATION

- 22. Revocation
 - Signature
 - Explanatory Note