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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 126**

**The Non-Domestic Rates (Levying) (Scotland) Order 2005**

**PART II**

**LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2005**

**Application of Part II**

- 6.—(1) Subject to paragraphs (2) and (3) below, this Part applies to lands and heritages—
- (a) which are shown in the roll on 1st April 2005; and
  - (b) in respect of all or any part of which there is an entry, or are entries, in the roll on 31st March 2005.
- (2) This Part shall not apply to lands and heritages shown in an entry in the roll on 1st April 2005 if—
- (a) that entry shows a nil rateable value; or
  - (b) the only lands and heritages shown in that entry which are to any extent shown in the roll on 31st March 2005 then have a nil rateable value.
- (3) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 2005, to apply to the lands and heritages shown in that entry.

**Amount payable as rates**

7. Where the notional liability in respect of any lands and heritages to which this Part applies and any day in the relevant year is—
- (a) more than the upper transitional limit in respect of these lands and heritages and that day (ascertained in accordance with regulation 9 below), the amount payable as rates in respect of those lands and heritages and that day shall, subject to Parts V and VI below, be that upper transitional limit;
  - (b) less than the lower transitional limit in respect of these lands and heritages and that day (ascertained in accordance with regulation 10 below), the amount so payable shall, subject to those Parts, be that lower transitional limit.

**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—

$$\frac{RV \times PF}{365}$$

where—

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

PF is the poundage figure of 0.461.

### Upper transitional limit

9. 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—

$$\frac{BL \times 1.160}{365}$$

where—

BL is the base liability of those lands and heritages, ascertained in accordance with regulation 11 below.

### Lower transitional limit

10. The lower 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—

$$\frac{BL \times 0.928}{365}$$

where—

BL has the same meaning as in regulation 9 above.

### Base liability

11.—(1) The base liability in respect of any lands and heritages shall—

(a) in the case of lands and heritages shown in a split or reorganised entry taking effect on 1st April 2005, be calculated in accordance with the formula—

$$\frac{NL \times 365}{1.2}$$

where—

NL is the notional liability of those lands and heritages on 1st April 2005 calculated in accordance with regulation 8;

(b) in any other case, be the deemed amount (or, in the case of a merged entry taking effect on 1st April 2005, the total deemed amount) in respect of those lands and heritages calculated in accordance with paragraph (2) below.

(2) In paragraph (1)(b) above, the “deemed amount” in respect of any lands and heritages is the amount which would have been payable as rates in respect of those lands and heritages for the year ending 31st March 2005, had that amount been calculated on the basis of the rateable value of those lands and heritages on that date, before applying any reliefs allowed in terms of these Regulations or the additional factor specified in regulation 18(2) below.

### Changes in rateable value after 1st April 2005

12.—(1) Where, subsequent to 1st April 2005, 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 upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL = \frac{(IRV - RV) \times PF}{365}$$

where—

TL is the upper, or as the case may be lower, transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

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 of 0.461.

(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 2005, as a result of—

(a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act<sup>(1)</sup>); or

(b) the assessor amending or adding an apportionment note under paragraph 2 of Schedule 5 to the 1992 Act,

the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$\frac{TL \times RRV}{RV}$$

where—

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

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

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(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) 1987 Act (c.47), Schedule 6, and by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 100(8).