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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 158**

**The Non-Domestic Rates (Levying)  
(Scotland) (No. 2) Regulations 2006**

**PART III**

**MERGERS, SPLITS AND REORGANISATIONS AFTER 31st MARCH 2006**

**Changes in rateable value**

**13.**—(1) Where the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year subsequent to 31st March 2006, the amount payable as rates in respect of those lands and heritages and any day in the relevant year (“the effective day”) on or after that effective day shall, subject to Parts IV to VI, be calculated in accordance with the formula—

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

where—

AD is the amount determined under regulation 11(1) or 12 (before application of Parts IV to VI) 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 has the same meaning as in regulation 9(1).

(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, the amount payable as rates in respect of those lands and heritages and any day in the relevant year on or after that effective day shall, subject to Parts IV to VI, be calculated in accordance with the formula—

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

where—

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

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

(3) Where the rateable value of lands and heritages is changed for a second or subsequent time whilst this Part applies to them, paragraphs (1) and (2) shall have effect with the substitution, in the definition of “AD” in paragraph (1), for the words “regulation 11(1) or 12” of the words “this paragraph or paragraph (2)”.