
SCOTTISH STATUTORY INSTRUMENTS

2006 No. 158

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

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2006

Amount payable as rates

7. Subject to regulation 9, 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 be calculated in accordance with the formula—

$$ARP = NL - (0.647 \times BTA)$$

where—

ARP is the amount of rates payable;

NL is the notional liability calculated in accordance with regulation 8; and

BTA is the base transitional adjustment, being the amount payable as rates in respect of those lands and heritages and 31st March 2006, less the notional liability in respect of those lands and heritages on 31st March 2006 calculated in accordance with the formula contained in regulation 8 of the 2005 Regulations.