
STATUTORY INSTRUMENTS

1991 No. 645

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1991**

Adaptation of Regulations: premises which ceased to be part residential subjects on 1st April 1990

10.—(1) This regulation applies to any lands and heritages—

(a) which, on 31st March 1990, were part residential subjects; and

(b) which, on 1st April 1990, were no longer part residential subjects,

and the preceding provisions of these Regulations shall apply to those part residential subjects subject to the following adaptations.

(2) Any reference in regulation 4 to the rateable value of lands and heritages appearing on the valuation roll on 31st March 1990 shall be construed as referring to the part of that rateable value which is shown in the apportionment note appearing in the valuation roll on 31st March 1990 as relating to the non-residential use of those subjects.

(3) For the purposes of regulation 5(1) any change of occupation of the residential part of any part residential subjects to which this regulation applies shall be disregarded.