
STATUTORY INSTRUMENTS

1997 No. 452 (S.34)

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1997**

<i>Made</i>	- - - -	<i>19th February 1997</i>
<i>Laid before Parliament</i>		<i>10th March 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</i>

The Secretary of State, in exercise of the powers conferred upon him by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

PART I
INTRODUCTORY

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levyng) (Scotland) Regulations 1997 and shall come into force on 1st April 1997.

Interpretation—general

- 2.** In these Regulations, except where the context otherwise requires—
- “the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962⁽²⁾;
 - “the 1966 Act” means the Local Government (Scotland) Act 1966⁽³⁾;
 - “the 1975 Act” means the Local Government (Scotland) Act 1975⁽⁴⁾;
 - “the 1992 Act” means the Local Government Finance Act 1992⁽⁵⁾;

(1) 1994 c. 39.
(2) 1962 c. 9.
(3) 1966 c. 51.
(4) 1975 c. 30.
(5) 1992 c. 14.

“the 1996 Regulations” means the Non-Domestic Rates (Levying) (Scotland) Regulations 1996⁽⁶⁾;

“new entry”, in relation to a split, merged or reorganised entry, means an entry in the roll taking effect from the day on which the merged, split or reorganised entry takes effect;

“old entry”, in relation to a merged, split or reorganised entry, means an entry in the roll for the day immediately prior to the day from which the merged, split or reorganised entry takes effect;

“part residential subjects” has the meaning assigned to it in section 99(1) of the 1992 Act;

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects; and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

“rates” means non-domestic rates levied under section 7B of the 1975 Act⁽⁷⁾;

“the relevant year” means the period of 12 months beginning with 1st April 1997;

“the roll” means a valuation roll made up under section 1 of the 1975 Act.

Interpretation—mergers

3. In these Regulations—

- (a) “a merged entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in two or more old entries being shown in a single new entry, where—
 - (i) none of the lands and heritages shown in the relevant old entries are shown in a new entry, other than in the merged entry; and
 - (ii) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries; and
- (b) “the relevant old entries”, in relation to a merged entry, means the old entries which showed the lands and heritages shown in the merged entry.

Interpretation—splits

4. In these Regulations—

- (a) “a split entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in a single old entry being shown in two or more new entries, where—
 - (i) none of those new entries show lands and heritages shown in an old entry, other than in the relevant old entry; and
 - (ii) no lands and heritages shown in the relevant old entry are shown in a new entry, other than in those new entries; and
- (b) “the relevant old entry”, in relation to a split entry, means the old entry which showed the lands and heritages shown in the split entry.

⁽⁶⁾ S.I.1996/103.

⁽⁷⁾ Section 7B was inserted by the 1992 Act, section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 100(4).

Interpretation—reorganisations

5. In these Regulations—

- (a) “a reorganised entry” means any entry in the roll taking effect on a day in the relevant year which is not a split or merged entry, and which shows lands and heritages—
 - (i) which were to any extent shown in two or more old entries; or
 - (ii) which are part only of lands and heritages shown in a single old entry and the other part of which is shown to any extent in one or more other new entries;
- (b) “reorganisation” means a situation where, with effect from a day in the relevant year, lands and heritages shown immediately before that day in two or more old entries are shown in two or more new entries, each of which is a reorganised entry; and
- (c) “the relevant old entries”, in relation to a reorganised entry, means the old entries affected by the reorganisation which gave rise to that entry.

PART II

LANDS AND HERITAGES SUBJECT TO 1996 REGULATIONS

Application of Part II

6.—(1) Subject to paragraphs (2) to (4) below, this Part applies to lands and heritages which are shown in the roll on 1st April 1997 if either—

- (a) paragraph (a) or paragraph (b) of regulation 7 of the 1996 Regulations; or
- (b) Part IV of those Regulations,

applies to them as regards 31st March 1997, and they are not shown in a merged, split or reorganised entry taking effect on 1st April 1997.

(2) This Part shall not apply to lands and heritages which have their rateable value for 1st April 1997 prescribed in an order made under section 6 of the 1975 Act⁽⁸⁾, unless they are lands and heritages which have their rateable value for that date prescribed by—

- (a) the Mines and Quarries (Rateable Values) (Scotland) Order 1995⁽⁹⁾;
- (b) the Electricity Generators (Rateable Values) (Scotland) Order 1995⁽¹⁰⁾;
- (c) the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995⁽¹¹⁾; or
- (d) the Docks and Harbours (Rateable Values) (Scotland) Order 1990⁽¹²⁾.

(3) This Part shall not apply to lands and heritages which on 1st April 1997 do not have their rateable value prescribed in an order made under section 6 of the 1975 Act if they consist to any extent of lands and heritages which at any time during the financial years beginning on 1st April 1995 and 1st April 1996 had their rateable value so prescribed.

(4) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 1997, to apply to the lands and heritages shown in that entry.

⁽⁸⁾ Section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157.

⁽⁹⁾ S.I. 1995/366.

⁽¹⁰⁾ S.I. 1995/371.

⁽¹¹⁾ S.I. 1995/372.

⁽¹²⁾ S.I. 1990/817, amended by S.I. 1995/375 and 3253.

Amount payable as rates

7. Where the notional liability in respect of any lands and heritages to which this Part applies and a day in the relevant year is—

- (a) more than their upper transitional limit for 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 Part VI below, be that upper transitional limit;
- (b) less than their lower transitional limit for that day (ascertained in accordance with regulation 10 below), the amount so payable shall, subject to that Part, 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—

$$\frac{RV \times 0.458}{365}$$

where—

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

Upper transitional limit

9.—(1) 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—

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

where—

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

AUF is the appropriate upper figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

- (2) The appropriate upper figure in respect of lands and heritages is—
 - (a) 1.123, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1997; and
 - (b) 1.0, in any other case.

Lower transitional limit

10.—(1) 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—

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

where—

BL has the same meaning as in regulation 9(1) above; and

ALF is the appropriate lower figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

- (2) The appropriate lower figure in respect of lands and heritages is—

- (a) 0.868, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1997; and
- (b) 0.80, in any other case.

Base liability

11. The base liability of any lands and heritages to which this Part applies shall be calculated in accordance with the formula—

$$AP \times 365$$

where—

AP is the amount payable as rates in respect of those lands and heritages and 31st March 1997, taking account of Parts II and IV of the 1996 Regulations but before applying the provisions of Part V of those Regulations.

Changes in rateable value after 31st March 1997

12.—(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 1st April 1997, 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 the 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, being—

- (a) 0.449, where the increased rateable value of the lands and heritages is less than £10,000; and
- (b) 0.458, in any other case.

(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 1997, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽¹³⁾); 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—

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

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.

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

(3) Where the rateable value of lands and heritages to which this Part applies is increased with effect from 1st April 1997, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days prior to either paragraph (1) or (2) above taking effect, be calculated in accordance with the formula in paragraph (1) above, save that for those purposes “TL” shall be calculated in accordance with the formula in regulation 9(1) or the formula in regulation 10(1), as the case may be.

(4) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from 1st April 1997 for a reason mentioned in sub-paragraph (a) or (b) of paragraph (2) above, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days prior to either paragraph (1) or (2) above taking effect, be calculated in accordance with the formula in paragraph (2) above, save that for those purposes “TL” shall be calculated in accordance with the formula in regulation 9(1) or the formula in regulation 10(1), as the case may be.

PART III

FORMULA VALUED LANDS AND HERITAGES

Application of Part III

13. This Part applies to lands and heritages which on 1st April 1997 are within the class of lands and heritages prescribed by article 3 of the British Railways Board (Rateable Values) (Scotland) Order 1995(14) and are situated within—

- (a) the area of the Glasgow City Council; or
- (b) the area of the Stirling Council.

Amount payable as rates

14. Where the notional liability in respect of any lands and heritages to which this Part applies and a day in the relevant year is—

- (a) more than their upper transitional limit for that day (ascertained in accordance with regulation 16 below), the amount payable as rates in respect of those lands and heritages and that day shall, subject to Part VI below, be that upper transitional limit;
- (b) less than their lower transitional limit for that day (ascertained in accordance with regulation 17 below), the amount so payable shall, subject to that Part, be that lower transitional limit.

Notional liability

15. 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 in regulation 8 above.

Upper transitional limit

16.—(1) Where the rateable value of any lands and heritages to which this Part applies is on any day in the relevant year greater than their notional rateable value (as specified in paragraph (3) below), the upper transitional limit in respect of those lands and heritages and that day shall be calculated in accordance with the formula—

$$\frac{BL \times AUF}{365} + \frac{(RV - NRV) \times 0.458}{365}$$

(14) S.I. 1995/930.

(2) Except in a case provided for in paragraph (1) above, the upper transitional limit in respect of any lands and heritages to which this Part applies and any day shall be calculated in accordance with the formula—

$$\frac{BL \times AUF}{365} \times \frac{RV}{NRV}$$

(3) In paragraphs (1) and (2) above—

BL is the base liability of the lands and heritages in question, being—

(a) £92,552, in respect of the lands and heritages referred to in regulation 13(a) above; and

(b) £2,821, in respect of the lands and heritages referred to in regulation 13(b) above;

AUF has the same meaning as in regulation 9(1) above;

RV is the rateable value of those lands and heritages on the day in question; and

NRV is the notional rateable value of those lands and heritages, being—

(a) £172,586, in respect of the lands and heritages referred to in regulation 13(a) above; and

(b) £6,264, in respect of the lands and heritages referred to in regulation 13(b) above.

Lower transitional limit

17.—(1) Where the rateable value of any lands and heritages to which this Part applies is on any day in the relevant year greater than their notional rateable value (as specified in regulation 16(3) above), the lower transitional limit in respect of those lands and heritages and that day shall be calculated in accordance with the formula—

$$\frac{BL \times ALF}{365} + \frac{(RV - NRV) \times 0.458}{365}$$

(2) Except in a case provided for in paragraph (1) above, the lower transitional limit in respect of any lands and heritages to which this Part applies and any day shall be calculated in accordance with the formula—

$$\frac{BL \times ALF}{365} \times \frac{RV}{NRV}$$

(3) In paragraphs (1) and (2) above—

BL, RV and NRV have the same meanings as in regulation 16(3) above; and

ALF has the same meaning as in regulation 10(1) above.

PART IV

MERGERS, SPLITS AND REORGANISATIONS AFTER 31ST MARCH 1997

Application of Part IV

18.—(1) Where lands and heritages are shown in a merged, split or reorganised entry with effect from a day in the relevant year, this Part shall, subject to paragraphs (2) to (4) below, apply to those lands and heritages as from that effective day.

(2) This Part shall not apply to lands and heritages shown—

(a) in a merged or reorganised entry, if that entry does not show (in whole or in part) any lands and heritages in respect of which—

(i) paragraph (a) or (b) of regulation 7 of the 1996 Regulations;

(ii) Part IV of those Regulations;

- (iii) paragraph (a) or paragraph (b) of regulation 7 above; or
- (iv) this Part,

applied as regards the day immediately prior to the effective date of that entry;

- (b) in a split entry, if none of the provisions referred to in sub-paragraph (a) above applied in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry;
- (c) in a split entry taking effect on 1st April 1997, if paragraph (a) or (b) of regulation 7 above would not, had there been no split, have applied in respect of that day and the lands and heritages shown in the relevant old entry.

(3) This Part shall not apply to lands and heritages as regards any day for which their rateable value is prescribed in an order made under section 6 of the 1975 Act (other than an order mentioned in regulation 6(2) above).

(4) This Part shall not apply to lands and heritages as regards any day—

- (a) for which they do not have their rateable value prescribed in an order made under section 6 of the 1975 Act; and
- (b) on which they consist to any extent of lands and heritages which have at any time after 31st March 1995 had their rateable value prescribed in such an order.

Mergers and reorganisations—amount payable as rates

19.—(1) Where lands and heritages to which this Part applies are shown in a merged or reorganised entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 21 and Part VI below, be calculated in accordance with the formula—

$$\text{TAL} \times \frac{\text{RV}}{\text{TORV}}$$

where—

TAL is the total of the applicable liabilities in respect of each relevant old entry, ascertained in accordance with paragraph (2) below;

RV is the rateable value shown in the merged or reorganised entry; and

TORV is the total old rateable value, being the total of the rateable values shown in the relevant old entries.

(2) For the purposes of paragraph (1) above, the applicable liability in respect of an old entry is—

- (a) where the merged or reorganised entry takes effect from 1st April 1997 and paragraph (a) or (b) of regulation 7 above would, but for the merger or reorganisation, have applied in respect of that day and the lands and heritages shown in the old entry in question, the amount determined under the paragraph which would have been so applicable (before application of Part VI below);
- (b) where paragraph (a) or (b) of regulation 7 above applies in respect of the lands and heritages shown in that entry and the day immediately prior to the effective date of the merged or reorganised entry, the amount determined under the applicable paragraph (before application of Part VI below);
- (c) where this Part applies in respect of those lands and heritages and that day, the amount determined under this Part (before application of Part VI below); and
- (d) in any other case, the amount calculated in accordance with the formula—

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

where—

RV is the rateable value shown in the old entry; and

PF is the poundage figure, being—

- (a) 0.449, where that rateable value is less than £10,000; and
- (b) 0.458, in any other case.

Splits—amount payable as rates

20.—(1) Where lands and heritages to which this Part applies are shown in a split entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 21 and Part VI below, be calculated in accordance with the formula—

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

where—

AD is the amount ascertained in accordance with paragraph (2) below;

RV is the rateable value shown in the split entry; and

ORV is the old rateable value, being the rateable value shown in the relevant old entry.

(2) The amount ascertained in accordance with this paragraph is—

- (a) in the case of a split entry taking effect on 1st April 1997, the amount which would have been determined (before application of Part VI below) in respect of that day and the lands and heritages shown in the relevant old entry under whichever of paragraph (a) or (b) of regulation 7 above would have been applicable had the split not taken place; and
- (b) in any other case, the amount determined under paragraph (a) or (b) of regulation 7 above, or as the case may be this Part, (before application of Part VI below) in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry.

Changes in rateable value

21.—(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 1st April 1997, 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 Part VI below, be calculated in accordance with the formula—

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

where—

AD is the amount determined under regulation 19(1) or 20(1) above (before application of Part VI below) 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 12(1) above.

(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 Part VI below, be calculated in accordance with the formula—

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

where—

AD and RV have the same meanings as in paragraph (1) above; 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) above shall have effect with the substitution, in the definition of “AD” in paragraph (1), for the words “regulation 19(1) or 20(1) above” of the words “this paragraph or paragraph (2) below”.

PART V

LANDS AND HERITAGES WITH RATEABLE VALUE LESS THAN £10,000

Amount payable as rates

22.—(1) This regulation applies to lands and heritages on a day in the relevant year when—

- (a) they have a rateable value of less than £10,000; and
- (b) they are not lands and heritages—
 - (i) to which Part II or IV above applies; or
 - (ii) which have their rateable value prescribed in an order made under section 6 of the 1975 Act.

(2) The amount payable as rates in respect of lands and heritages and a day on which this regulation applies to them shall, subject to Part VI below, be calculated in accordance with the formula—

$$\frac{RV \times 0.449}{365}$$

where—

RV is the rateable value of those lands and heritages on that day.

PART VI

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Charitable and other reductions

23.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments:—
 - (i) section 4(2) of the 1962 Act(**15**);
 - (ii) section 24(3) of the 1966 Act(**16**);

(15) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(a) and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(a) and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.

(16) Section 24 was substituted by the Local Government etc. (Scotland) Act 1994, section 154.

- (iii) the Rating (Disabled Persons) Act 1978(17);
- (b) regulation 7 or Part III, IV or V above has effect as regards those lands and heritages and that day; and
- (c) regulation 24 below does not have effect.

(2) Where this regulation has effect, the amount payable shall be determined by applying the enactments referred to in paragraph (1)(a) above to the amount determined under regulation 7 or Part III, IV or V above, as the case may be, in the same manner as those enactments are applied to the full amount payable as rates in respect of lands and heritages and a day in a case where neither regulation 7 nor Part III, IV nor V above has effect.

Partially unoccupied lands and heritages

24.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) on that day those lands and heritages are the subject of an apportionment under section 24A of the 1966 Act(18); and
- (b) regulation 7 or Part III, IV or V above has effect as regards those lands and heritages and that day.

(2) Where this regulation has effect, the amount payable shall, subject to paragraph (3) below, be calculated in accordance with the formula—

$$A \times \frac{ARV}{RV}$$

where—

A is the amount for the day determined under regulation 7 or Part III, IV or V above, as the case may be;

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of subsection (2), or as the case may be subsection (4), of section 24A of the 1966 Act; and

RV is the rateable value shown in the roll for those lands and heritages.

- (3) Where—
- (a) this regulation has effect as regards lands and heritages and a day; and
 - (b) the amount payable as rates in respect of those lands and heritages and that day falls to be reduced by virtue of an enactment referred to in paragraph (1)(a)(i) or (iii) of regulation 23 above,

the amount payable shall be determined in accordance with paragraph (2) of that regulation, but as if for the words “regulation 7 or Part III, IV or V above, as the case may be,” in that paragraph there were substituted the words “regulation 24(4) below”.

Exemptions and discretionary reductions and remissions

25. Nothing in these Regulations—

- (a) shall require rates to be paid in respect of lands and heritages and a day where those lands and heritages are under any enactment entirely exempt from rates for that day; or

(17) 1978 c. 40.

(18) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994, section 155.

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

- (b) shall prejudice the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act⁽¹⁹⁾ or section 25A of the 1966 Act⁽²⁰⁾.

PART VII

REVOCATION

Revocation

26.—(1) Subject to paragraph (2) below, the 1996 Regulations are hereby revoked.

(2) Nothing in paragraph (1) above shall affect the continuing operation of the 1996 Regulations as regards any day prior to 1st April 1997.

St Andrew's House,
Edinburgh
19th February 1997

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

⁽¹⁹⁾ Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b) and the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 57.

⁽²⁰⁾ Section 25A was inserted by the Local Government etc. (Scotland) Act 1994, section 156.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the amount payable in certain circumstances as non-domestic rates in respect of property in Scotland. They apply only to financial year 1997-98 (“the relevant year”).

Part I makes provision as to citation, commencement and interpretation.

Part II deals with amounts payable in respect of property which is shown in the valuation roll as at 1st April 1997. The Part only applies where certain provisions of the Non-Domestic Rates (Levying) (Scotland) Regulations 1996 (“the 1996 Regulations”) apply to the property as regards 31st March 1997. The Part ceases to apply to property if and when it becomes the subject of a merged, split or reorganised entry in the valuation roll taking effect during the relevant year. For every day of the relevant year, the notional rates liability for a property (basically, the full amount ordinarily payable as rates) must be compared against that property’s upper and lower transitional limits. If the notional liability is more than the upper limit or less than the lower limit, the amount payable will be equal to the upper or lower limit, as the case may be (regulation 7). Upper and lower transitional limits are calculated by multiplying a property’s notional rates liability for 1996/97 (its “base liability”) by set figures (regulations 9 and 10). Regulation 11 makes provision for the calculation of base liability. Regulation 12 specifies how transitional limits are to be recalculated in cases where the rateable value of property changes during the relevant year.

Part III applies to certain property occupied by the British Railways Board which has its rateable value for 1997/98 fixed by way of an order under section 6 of the Local Government (Scotland) Act 1975 (regulation 13). Regulations 14 to 17 make provision as to the amounts payable as rates in those cases.

Part IV makes provision for the situation where property is shown in a merged, split or reorganised entry in the valuation roll which takes effect during the relevant year. If the amount of rates payable in respect of any component of the property shown in the new entry was being determined under the 1996 Regulations or under these Regulations immediately prior to that entry taking effect, then Part IV applies to determine the amount payable in respect of that property for the rest of the year. That amount is calculated by apportioning or aggregating, as the case may be, the amount or amounts payable immediately prior to the effective date of the new entry in respect of the property affected by the new entry (regulations 19 and 20). Regulation 24 provides for amounts payable to be recalculated if there is a change in the rateable value of property whilst Part IV applies to it.

Part V provides for a general reduction in rates for properties with a rateable value of less than £10,000 which are not otherwise covered by these Regulations. Rates will be payable in respect of such properties as if the rates poundage applicable was the 1996/97 poundage (44.9p) rather than the 1997/98 poundage (45.8p).

Part VI deals with reductions, remissions and exemptions. Nothing in the Regulations requires the payment of rates on property which is entirely exempt from rates under any other enactment, or prejudices the power of a rating authority to grant discretionary reductions or remissions (regulation 25). Regulations 23 and 24 provide for reductions under other enactments to apply in cases where the amount payable is determined under Part II, III, IV or V in the same way as they apply in cases where these Regulations do not have effect.

Part VII revokes the 1996 Regulations.

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