STATUTORY INSTRUMENTS

1998 No. 519 (S.18)

RATING AND VALUATION

The Non-Domestic Rates (Levying) (Scotland) Regulations 1998

Made - - - - 27th February 1998

Laid before Parliament 4th March 1998

Coming into force 1st April 1998

THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) REGULATIONS 1998

PART I

INTRODUCTORY

- 1. Citation and commencement
- 2. Interpretation general
- 3. Interpretation mergers
- 4. Interpretation splits
- 5. Interpretation reorganisations

PART II

LANDS AND HERITAGES SUBJECT TO 1997 REGULATIONS

- 6. Application of Part II
- 7. Amount payable as rates
- 8. Notional liability
- 9. Upper transitional limit
- 10. Lower transitional limit
- 11. Base liability
- 12. Changes in rateable value after 31st March 1998

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 31ST MARCH 1998

- 13. Application of Part III
- 14. Mergers and reorganisations amount payable as rates

Status: This is the original version (as it was originally made).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

- 15. Splits amount payable as rates
- 16. Changes in rateable value

PART IV

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

17. Amount payable as rates

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

- 18. Charitable and other reductions
- 19. Partially unoccupied lands and heritages
- 20. Exemptions and discretionary reductions and remissions

PART VI

REVOCATION

21. Revocation Signature Explanatory Note