
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 2000-01 (“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 2000 and as at 31st March 2000. 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 1999/2000 (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 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 these Regulations immediately prior to that entry taking effect, then Part III 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 14 and 15). Regulation 16 provides for amounts payable to be recalculated if there is a change in the rateable value of property whilst Part III applies to it.

Part IV provides for a general reduction in rates for properties with a rateable value of £10,000 or less which are not otherwise covered by these Regulations. Rates will be payable in respect of such properties as if the rates poundage applicable was 44.8p rather than the actual 2000/2001 poundage (45.8p).

Part V deals with reductions, remissions and exemptions. Regulations 18 and 19 provide for reductions under other enactments to apply in cases where the amount payable is determined under Part II, III or IV in the same way as they apply in cases where these Regulations do not have effect. 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 20).

Part VI revokes the Non-Domestic Rates (Levying) (Scotland) Regulations 1999.