
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART IV

LANDS AND HERITAGES WITH RATEABLE VALUE OF £10,000 OR LESS

Amount payable as rates

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

- (a) they have a rateable value of £10,000 or less; and
- (b) they are not lands and heritages—
 - (i) to which Part II or III 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 V below, be calculated in accordance with the formula—

$$\frac{RV \times 0.448}{365}$$

where—

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