
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

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

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Partially unoccupied lands and heritages

19.—(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 subject to an apportionment under section 24A of the 1966 Act⁽¹⁾; and
- (b) regulation 7 or Part III or IV 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 or IV 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), (iii) or (iv) of regulation 18 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 or IV above, as the case may be,” in that paragraph there were substituted the words “regulation 19(2) below”.

(1) Section 24A was inserted by the 1994 Act, section 155.