SCOTTISH STATUTORY INSTRUMENTS

2007 No. 216

RATING AND VALUATION

The Non-Domestic Rates (Levying) (Scotland) Regulations 2007

Made - - - - 6th March 2007

Laid before the Scottish

Parliament - - 8th March 2007

Coming into force 1st April 2007

THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) REGULATIONS 2007

PART I

INTRODUCTORY

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

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2007

- 6. Application of Part II
- 7. Amount payable as rates
- 8. Notional liability
- 9. Changes in rateable value on or after 1st April 2007

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 31ST MARCH 2007

- 10. Application of Part III
- 11. Mergers and reorganisations amount payable as rates
- 12. Splits amount payable as rates
- 13. Changes in rateable value

PART IV

LANDS AND HERITAGES WITH RATEABLE VALUE OF £11,500 OR LESS

14. Amount payable as rates

PART V

LANDS AND HERITAGES WITH RATEABLE VALUE OF MORE THAN £29,000

15. Amount payable as rates

PART VI

REDUCTIONS, REMISSIONS AND EXEMPTIONS

- 16. Charitable and other reductions
- 17. Partially unoccupied lands and heritages
- 18. Exemptions and discretionary reductions and remissions

PART VII

REVOCATION

19. Revocation Signature Explanatory Note