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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 30**

**The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023**

**PART 2**

**Levying Regulations**

**Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £100,000**

5.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £51,000, but not exceeding £100,000.

(2) The relevant year for the purposes of this regulation is the financial year 2023-2024.

(3) Subject to paragraph (5), the ratepayer liable to pay rates in respect of lands and heritages to which this regulation applies must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (4).

(4) The additional amount is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

AARP is the additional amount of rates payable,

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

S is the additional factor of 0.013, and

D is the number of days in the relevant year.

(5) No additional amount is payable under paragraph (4) for—

(a) a day on which relief under regulation 7 (amount payable as rates) of the 2023 Regulations has effect in respect of the lands and heritages in question, or

(b) a day on which—

(i) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the 2022 Regulations<sup>(1)</sup> grants relief in respect of the lands and heritages in question, and

(ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.

(6) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

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(1) [S.S.I. 2022/49](#).

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**Status:** *This is the original version (as it was originally made).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

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