

SCHEDULES

SCHEDULE 11

WATER AND SEWERAGE CHARGES: SCOTLAND

PART II

CHARGES FOR SEWERAGE SERVICES

Non-domestic sewerage rate

- 21 (1) Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 20 above in respect of lands and heritages which are both—
- (a) church or charity premises; and
 - (b) premises to which, by virtue of subsection (4) of section 41 of the 1980 Act, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,
- the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.
- (2) Where—
- (a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction of net annual value smaller than one half, then the non-domestic sewerage rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and
 - (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.
- (3) In sub-paragraph (1) above “church or charity premises” means—
- (a) premises to the extent to which, under section 22(1) of the 1956 Act (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or
 - (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
 - (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.