



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Reform of reliefs etc.

20 Non-use or underuse of lands and heritages: notification

- (1) This section applies where the non-domestic rates payable in respect of any lands and heritages are being reduced or remitted for any reason (other than the operation of sections 24A and 24B (rating of unoccupied property) of the Local Government (Scotland) Act 1966).
- (2) The local authority to which the rates are or would, but for the reduction or remission, be payable may give a notice to the person who is liable to pay the rates in respect of the lands and heritages (the “ratepayer”) stating that the authority considers that one of the conditions mentioned in subsections (3) and (4) may be satisfied in relation to the lands and heritages.
- (3) The condition is that the lands and heritages are not being used.
- (4) The condition is that—
 - (a) the lands and heritages are being used but there is a significant difference between—
 - (i) the extent to which the lands and heritages are being used, and
 - (ii) the extent to which they could reasonably be used,
 - (b) the amount of rates payable in respect of the lands and heritages (after reduction or remission as mentioned in subsection (1)), is less than the amount that would be so payable if the lands and heritages were unoccupied, and
 - (c) the main reason for the lands and heritages being used to the extent mentioned in paragraph (a)(i), rather than not being used, is to obtain that reduction or remission.
- (5) A notice under subsection (2) must—

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 20 is up to date with all changes known to be in force on or before 06 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (a) set out the local authority's reasons for considering that the condition mentioned in subsection (3) or (as the case may be) (4) may be satisfied in relation to the lands and heritages,
 - (b) invite the ratepayer to provide to the local authority, within the period of 28 days beginning with the date on which the notice is given, an explanation of the extent of the use being made of the lands and heritages and of the reasons for that,
 - (c) explain the action that the local authority may take in relation to the reduction or remission if the local authority concludes that the condition mentioned in subsection (3) or (as the case may be) (4) is satisfied in relation to the lands and heritages.
- (6) Following the expiry of the period mentioned in subsection (5)(b), or on receipt of an explanation from the ratepayer (if sooner), the local authority must—
- (a) consider any explanation received from the ratepayer,
 - (b) decide whether either of the conditions mentioned in subsections (3) and (4) is satisfied in relation to the lands and heritages, and
 - (c) unless no explanation has been received from the ratepayer, give the ratepayer a further notice stating the conclusion reached under paragraph (b).
- (7) Where the local authority concludes that one of the conditions mentioned in subsections (3) and (4) is satisfied in relation to the lands and heritages, the notice given under subsection (6)(c) must also—
- (a) explain the reasons for that conclusion, and
 - (b) explain what action the local authority is taking, or intends to take, in relation to the reduction or remission.

Commencement Information

II S. 20 in force at 1.4.2021 by S.S.I. 2020/327, [sch.](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)