
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 43

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2010**

Exemptions and discretionary reductions and remissions

5. Nothing in these Regulations—
- (a) requires rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
 - (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act, section 25A of the 1966 Act⁽¹⁾ or paragraph 4 of Schedule 2 to the 1997 Act⁽²⁾.

(1) Section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

(2) Paragraph 4 was amended by the [Local Government in Scotland Act 2003 \(asp 1\)](#), section 28.