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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 441**

**RATING AND VALUATION**

**The Non-Domestic Rates (Levyng)  
(Scotland) (No. 3) Regulations 2010**

*Made* - - - - 8th December 2010  
*Laid before the Scottish  
Parliament* - - - - 9th December 2010  
*Coming into force* - - 1st April 2011

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Levyng) (Scotland) (No. 3) Regulations 2010 and come into force on 1st April 2011.

**Interpretation**

2. In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975<sup>(2)</sup>;

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854<sup>(3)</sup>;

“part residential subjects” has the meaning prescribed by section 99(1) of the Local Government Finance Act 1992<sup>(4)</sup>;

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non residential use of those subjects; and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

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(1) 1994 c.39. Section 153 was amended by the Climate Change (Scotland) Act 2009 (asp 12), section 67. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(2) 1975 c.30.  
(3) 1854 c.91. Section 42 was amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 152.  
(4) 1992 c.14.

and includes a rateable value so entered with retrospective effect;

“rates” means non-domestic rates levied under section 7B of the 1975 Act(5);

“the relevant year” means the period of 12 months beginning with 1st April 2011; and

“the roll” means a valuation roll made up under section 1 of the 1975 Act(6).

### **Amount payable as rates - lands and heritages used as shops with a rateable value of more than £750,000**

3.—(1) This regulation applies to lands and heritages on any day in the relevant year when they have a rateable value exceeding £750,000 and are mainly used as a shop.

(2) In this regulation—

“shop” means any lands and heritages within which there is a building where there is carried on a trade or business consisting wholly or mainly of the retail sale of goods, and

“retail sale” means a sale to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

(3) The additional amount payable as rates in respect of lands and heritages for a day in the relevant year on which this regulation applies to them shall be calculated in accordance with the formula—

$$\text{AARP} = \frac{(RV \times S)}{365}$$

where—

AARP is the additional amount of rates payable;

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

S is the additional factor provided by the entry in column 2 (additional factor) of the table below which corresponds to the rateable value range specified in column 1 (rateable value range) into which the rateable value of the lands and heritages falls.

<i>Rateable value range</i>	<i>Additional factor</i>
More than £750,000 but not exceeding £1,000,000	0.025
More than £1,000,000 but not exceeding £1,099,999	0.05
More than £1,099,999 but not exceeding £1,265,000	0.1
More than £1,265,000 but not exceeding £2,140,000	0.12
More than £2,140,000	0.15

### **Exemptions and discretionary reductions and remissions**

4. Nothing in these Regulations—

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(5) Section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 100(4).

(6) Section 1 was repealed in part by the Local Government and Rating Act 1997 (c.29), Schedule 4.

- (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 Local Government (Financial Provisions etc.) (Scotland) Act 1962<sup>(7)</sup>, section 25A of the Local Government (Scotland) Act 1966<sup>(8)</sup> or paragraph 4 of Schedule 2 to the Local Government and Rating Act 1997<sup>(9)</sup>.

St Andrew's House,  
Edinburgh  
8th December 2010

*JOHN SWINNEY*  
A member of the Scottish Executive

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<sup>(7)</sup> 1962 c.9.

<sup>(8)</sup> 1966 c.51. Section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

<sup>(9)</sup> 1997 c.29. Paragraph 4 was amended by the Local Government in Scotland Act 2003 (asp 1), section 28.

**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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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision for the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. They apply only to the financial year 2011-2012. The non-domestic rate for subjects not covered by these Regulations or the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2010 ([S.S.I. 2010/440](#)) is fixed by Order made under the Local Government (Scotland) Act 1975.

Regulation 3 provides a formula for an additional amount payable as rates for lands and heritages used as shops which have a rateable value exceeding £750,000. Five bands are provided.

Regulation 4 allows for exemptions and discretionary reductions.