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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 22**

**RATING AND VALUATION**

**The Non-Domestic Rates (Rural Areas) (Scotland) Regulations 2017**

*Made* - - - - 25th January 2017  
*Laid before the Scottish Parliament* - - - - 27th January 2017  
*Coming into force* - - 1st April 2017

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 (Rural Areas) (Scotland) Regulations 2017 and come into force on 1st April 2017.

**Amount payable – certain lands and heritages in a rural area**

2.—(1) No amount is to be payable as non-domestic rate in respect of any lands and heritages for a day in a relevant financial year if on that day paragraph 3(2) of schedule 2 of the Local Government and Rating Act 1997<sup>(2)</sup> applies to the lands and heritages.

(2) A “relevant financial year” is a financial year beginning after 31st March 2017.

St Andrew’s House,  
Edinburgh  
25th January 2017

*DEREK MACKAY*  
A member of the Scottish Government

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(1) [1994 c.39](#); section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). 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) [1997 c.29](#); paragraph 3(2) was amended by the Local Government in Scotland Act 2003 ([asp 1](#)), section 29(a).

**Status:** This is the original version (as it was originally made).

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## **EXPLANATORY NOTE**

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

These Regulations make provision for the amount payable as non-domestic rates in respect of lands and heritages in Scotland to which paragraph 3(2) of schedule 2 of the Local Government and Rating Act 1997 (“the 1997 Act”) applies. No rates are to be payable for any day on which the lands and heritages fall within that category.

The lands and heritages in question must be in a designated rural settlement and those covered are certain general stores, food stores, post offices, filling stations, pubs and hotels. They are at present entitled to 50% relief from rates in terms of the 1997 Act.