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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 26**

**RATING AND VALUATION**

**The Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023**

<i>Made</i>	- - - -	<i>31st January 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>2nd February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 6(8A) of the Valuation and Rating (Scotland) Act 1956(1) and section 153 of the Local Government etc. (Scotland) Act 1994(2) and all other powers enabling them to do so.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023 and come into force on 1 April 2023.

(2) In these Regulations—

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(3),

“relevant container” means a sealed container designed for a single use supply of a drink to a consumer, the supply of which includes a refundable deposit, and

“reverse vending machine” means a mechanical device, that—

- (a) is designed to receive, identify and process used relevant containers, and
- (b) provides a means for refund of the deposit paid on a used relevant container received by the device,

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(1) 1956 c. 60. Subsection (8A) was inserted into section 6 by paragraph 4 of schedule 12 of the Local Government Finance Act 1988 (c. 41). The functions of the Secretary of State under section 6 were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).

(2) 1994 c. 39. Section 153 was amended by section 67(b) of the Climate Change (Scotland) Act 2009 (asp 12), section 15(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 (asp 10). The functions of the Secretary of State under section 153 were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(3) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.

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**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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and where a device is provided partly to process used relevant containers and partly for other purposes, it is not a reverse vending machine unless its main intended purpose is the processing of used relevant containers.

### **Disregard of parts of lands and heritages used as sites of reverse vending machines**

**2.** In determining the net annual value of lands and heritages under section 6(8) of the Valuation and Rating (Scotland) Act 1956<sup>(4)</sup>, no account is to be taken of any part of lands and heritages which is used only in connection with the provision or use of a reverse vending machine.

### **Revocation**

**3.** The Non-Domestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020<sup>(5)</sup> are revoked.

St Andrew's House  
Edinburgh  
31st January 2023

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

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(4) Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

(5) S.S.I. 2020/36.

## **EXPLANATORY NOTE**

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

These Regulations provide that, in working out the net annual value of lands and heritages under section 6(8) of the Rating and Valuation (Scotland) Act 1956 (“the 1956 Act”), no account is to be taken of the part of lands and heritages used solely in connection with the provision or use of a reverse vending machine. The rateable value of lands and heritages is the net annual value, applying section 6(9) of the 1956 Act.

The Regulations also provide for the revocation of the Non-Domestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020, which currently provide for non-domestic rates relief in relation to lands and heritages used wholly or mainly for the provision of reverse vending machines, with effect from 1 April 2023.