
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 55

RATING AND VALUATION

**The Non-Domestic Rating (Unoccupied Property)
(Scotland) Amendment Regulations 2000**

<i>Made</i>	- - - -	<i>9th March 2000</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>10th March 2000</i>
<i>Coming into force</i>	- -	<i>1st April 2000</i>

The Scottish Ministers, in exercise of the powers conferred on them by sections 24(2) and 24A(4) of the Local Government (Scotland) Act 1966(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2000 and shall come into force on 1st April 2000.

Amendment of Regulations

2. In paragraph (b) of Part 1 of the Schedule to the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994(2), for “£1500” there shall be substituted “£1700”.

3. The Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 1995(3) are hereby revoked.

St Andrew’s House,
Edinburgh
9th March 2000

Jack McConnell
A member of the Scottish Executive

(1) 1966 c. 51; section 24 is substituted, and section 24A inserted, by sections 154 and 155 of the Local Government etc. (Scotland) Act 1994 (c. 39). 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) S.I.1994/3200 amended by S.I. 1995/518.
(3) S.I. 1995/518.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994 prescribe classes of lands and heritages for the purposes of sections 24 and 24A of the Local Government (Scotland) Act 1966 (rating of unoccupied and partially unoccupied property in Scotland). The Schedule to those Regulations provides, amongst other things, that unoccupied lands and heritages, and the unoccupied part of partially unoccupied lands and heritages, will be wholly exempt from non-domestic rates if the lands and heritages have a rateable value of less than £1500. These Regulations amend that Schedule so that that exemption will now apply if the lands and heritages have a rateable value of less than £1700.