

EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Non Domestic (Rural Areas and Rateable Value Limits) (Scotland) Order 1997 to prescribe the maximum rateable value above which lands and heritages covered by the Non Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003 will not be eligible for mandatory relief. For these types of lands and heritages the maximum rateable value is prescribed as £9,000. In the case of any other lands and heritages, the maximum rateable value is £6,000.