

2003 No. 188

RATING AND VALUATION

The Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003

Made

10th March 2003

Coming into force

1st April 2003

The Scottish Ministers, in exercise of the powers conferred by section 8(3) of, and paragraph 3(2)(c)(ii) of Schedule 2 to, the Local Government and Rating Act 1997^(a) and of all other powers enabling them in that behalf, hereby make the following Order, a draft of which has, in accordance with section 8(2) of that Act, been laid before and approved by resolution of the Scottish Parliament:

Citation and commencement

1. This Order may be cited as the Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003 and shall come into force on 1st April 2003.

Interpretation

2. In this Order—

“a hotel” means lands and heritages where alcoholic liquor may be sold under a hotel licence granted in terms of section 9 of the Licensing (Scotland) Act 1976^(b);

“a petrol filling station” means lands and heritages where petrol or other automotive fuels are sold by retail to the general public for fuelling motor vehicles intended or adapted for use on roads;

“a public house” means lands and heritages where alcoholic liquor may be sold under a public house licence granted in terms of section 9 of the Licensing (Scotland) Act 1976; and

“the ratepayer” means the person occupying the lands and heritages.

Prescribed conditions

3. The conditions prescribed for the purposes of paragraph 3(2)(c)(ii) of Schedule 2 to the Local Government and Rating Act 1997 are that the whole or part of the lands and heritages in the settlement concerned is used as—

- (a) a petrol filling station, where the ratepayer in relation to that petrol filling station is not the ratepayer in relation to any other petrol filling station in Scotland;
- (b) a public house, where—
 - (i) the ratepayer in relation to that public house is not the ratepayer in relation to any other public house in Scotland; and
 - (ii) there is no hotel or other public house in the settlement concerned; or

^(a) 1997 c.29. 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).

^(b) 1976 c.66.

- (c) a hotel where—
 - (i) the ratepayer in relation to that hotel is not the ratepayer in relation to any other hotel in Scotland; and
 - (ii) there is no public house or other hotel in the settlement concerned.

St Andrew's House,
Edinburgh
10th March 2003

ANDREW P KERR
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 2, paragraph 3 to the Local Government and Rating Act 1997 makes provision for mandatory relief from non-domestic rates for certain lands and heritages in rural settlements. Paragraph 3(2)(c)(ii) of that Schedule allows the Scottish Ministers to prescribe conditions by order and if these are satisfied, along with the other requirements of sub-paragraph (2), then the land and heritages will qualify for mandatory relief.

This Order adds to the lands and heritages that qualify for mandatory relief, petrol filling stations, public houses and hotels, all as defined in article 2, that satisfy the conditions prescribed by article 3.

Paragraphs (b) and (c) of article 3 provide that the relief in the case of public houses and hotels will only apply where—

- (a) the public house or hotel is the only public house or hotel in Scotland which the ratepayer occupies; and
- (b) there is no other public house or hotel holding the same type of licence, as described in article 2, in the settlement concerned.

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