

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005 (“the 2005 Order”) by substituting a new Schedule 1 which adds or removes certain localities from column 2 of the Schedule. This is because the population of those localities has either fallen below or risen above 3,000. The effect of this is that these localities are now to be considered as falling within or outwith (as the case may be) the local authority areas designated as rural areas for the purpose of paragraph 1 of Schedule 2 to the Local Government and Rating Act 1997 by article 2 of the 2005 Order.