

2008 No. 85

RATING AND VALUATION

**The Non-Domestic Rates (Levy) (Scotland)
Regulations 2008**

<i>Made</i> - - - -	<i>4th March 2008</i>
<i>Laid before the Scottish Parliament</i>	<i>5th March 2008</i>
<i>Coming into force</i> - -	<i>1st April 2008</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(a) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levy) (Scotland) Regulations 2008 and come into force on 1st April 2008.

Interpretation

2. In these Regulations—

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(b);

“the 1966 Act” means the Local Government (Scotland) Act 1966(c);

“the 1975 Act” means the Local Government (Scotland) Act 1975(d);

“the 1978 Act” means the Rating (Disabled Persons) Act 1978(e);

“the 1992 Act” means the Local Government Finance Act 1992(f);

“the 1997 Act” means the Local Government and Rating Act 1997(g);

“the 2007 Regulations” means the Non-Domestic Rates (Levy) (Scotland) Regulations 2007(h);

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

“part residential subjects” has the meaning prescribed by section 99(1) of the 1992 Act;

(a) 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).

(b) 1962 c.9.

(c) 1966 c.51.

(d) 1975 c.30.

(e) 1978 c.40.

(f) 1992 c.14.

(g) 1997 c.29.

(h) S.S.I. 2007/216.

(i) 1854 c.91.

“rateable value”, in relation to lands and heritages and a particular date, means–

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non residential use of those subjects; and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

“rates” means non domestic rates levied under section 7B of the 1975 Act(a);

“the relevant year” means the period of 12 months beginning with 1st April 2008; and

“the roll” means a valuation roll made up under section 1 of the 1975 Act(b).

Amount payable as rates – lands and heritages with rateable value of £15,000 or less

3.—(1) This regulation applies to lands and heritages on a day in the relevant year where they have a rateable value of £15,000 or less.

(2) Subject to paragraph (3), where the cumulative rateable value of lands and heritages to which this regulation applies falls within one of the ranges specified in column 1 (cumulative rateable value range) of the table below, the amount of rates payable shall be reduced by the percentage of rate relief specified in the corresponding entry in column 2 (percentage of rate relief).

<i>Cumulative rateable value range</i>	<i>Percentage of rate relief</i>
£8,000 or less	80%
More than £8,000 but not exceeding £10,000	40%
More than £10,000 but not exceeding £15,000	20%

(3) The amount of rate relief calculated under paragraph (2) shall be reduced by the amount of any–

(a) reduction by virtue of one or more of the following enactments:–

- (i) section 4(2) of the 1962 Act(c);
- (ii) section 4(5)(c) of the 1962 Act(d);
- (iii) section 24(3) of the 1966 Act(e);
- (iv) section 24A of the 1966 Act(f);
- (v) the 1978 Act;
- (vi) paragraph 3 of Schedule 2 to the 1997 Act(g); or

(b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(h),

but only to the extent that the amount of such rate relief is reduced to nil.

(a) Section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 100(4).

(b) Section 1 was repealed in part by the Local Government and Rating Act 1997 (c.29), Schedule 4.

(c) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23), section 5(a) and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c.43), section 5(1)(a), and the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 7.

(d) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b), the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 57, and the Local Government and Rating Act 1997, Schedule 3, paragraph 2(a).

(e) Section 24 was substituted by the Local Government etc. (Scotland) Act 1994 (c.39), section 154.

(f) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 155.

(g) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003, asp 1.

(h) 1956 c.50; section 7B was inserted by the Local Government and Housing Act 1989 (c.42), section 145 and Schedule 6, paragraph 4.

(4) For the purposes of this regulation the “cumulative rateable value” is the total rateable value of all lands and heritages which an individual ratepayer is either—

- (i) entitled to occupy, whether they are occupied or not; or
 - (ii) actually in occupation of, whether entitled to or not,
- or both.

Amount payable as rates – lands and heritages with rateable value of more than £29,000

4.—(1) This regulation applies to lands and heritages on any day in the relevant year when they have a rateable value exceeding £29,000.

(2) The additional amount payable as rates in respect of lands and heritages for a day in the relevant year on which this regulation applies to them shall be calculated in accordance with the formula—

$$\text{AARP} = \frac{(RV \times S)}{365}$$

where—

AARP is the additional amount of rates payable;

RV is the rateable value of the lands and heritages on that day;

S is the additional factor of 0.004.

Exemptions and discretionary reductions and remissions

5. Nothing in these Regulations—

- (a) shall require rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
- (b) shall prejudice the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act(a), section 25A of the 1966 Act(b) or paragraph 4 of Schedule 2 to the 1997 Act(c).

Revocation

6.—(1) Subject to paragraph (2), the 2007 Regulations are revoked.

(a) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b), the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 57, and the Local Government and Rating Act 1997, Schedule 3, paragraph 2(a).

(b) Section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

(c) Paragraph 4 was amended by section 28 of the Local Government in Scotland Act 2003, asp 1.

(2) Nothing in paragraph (1) shall affect the continuing operation of the 2007 Regulations as regards any day prior to 1st April 2008.

St Andrew's House,
Edinburgh
4th March 2008

JOHN SWINNEY
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. They apply only to the financial year 2008-2009. The non-domestic rate for subjects not covered by these Regulations is fixed by Order made under the Local Government (Scotland) Act 1975. For the year 2008-2009, the rate is fixed by S.S.I. 2008/32.

Regulation 3 provides for the general reduction in rates for non-domestic subjects with a rateable value of £15,000 or less. Regulation 3(2) sets out the reduction on a sliding scale of between 20% and 80%.

Regulation 3(3) provides for a reduction in rate relief (calculated in accordance with regulation 3(2)) if the enactments listed in regulation 3(3)(a) and (b) already provide for a reduction or determination.

Regulation 4 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £29,000.

Regulation 5 allows for exemptions and discretionary reductions.

The 2007 Regulations are revoked by regulation 6.

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