
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision to ensure that particular licensed premises and petrol filling stations in rural areas can continue to qualify for the relief from non-domestic rates, provided for by paragraph 3(2)(c)(ii) of Schedule 2 to the Local Government and Rating Act 1997, following implementation of the Licensing (Scotland) Act 2005. There will no longer be specific hotel and public house licences.

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 replaces the Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003, which is revoked. The mandatory relief for petrol filling stations, public houses and hotels, all as defined in article 2, is retained, subject to satisfying the conditions prescribed by article 3. There are no changes in relation to petrol filling stations.

Paragraph (b) of article 3 provides 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, as described in article 2, in the settlement concerned.