

## 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 years 2012-2013, 2013-2014 and 2014-2015.

Regulation 3 provides a formula for an additional amount payable as rates for lands and heritages used as shops which have a rateable value of £300,000 or more and which are, on any day, licensed to sell alcohol for consumption off the premises and registered to sell tobacco.

Regulation 3(4) provides additional factors for each of the three financial years, of 0.093 in 2012-2013 and 0.13 in each of the two following years.

Regulation 4 allows for exemptions and discretionary reductions.