

2013 No. 78

RATING AND VALUATION

**The Non-Domestic Rates (Enterprise Areas) (Scotland)
Amendment Regulations 2013**

Made - - - - - *26th February 2013*

Laid before the Scottish Parliament *28th February 2013*

Coming into force - - - *1st April 2013*

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 (Enterprise Areas) (Scotland) Amendment Regulations 2013 and come into force on 1st April 2013.

Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012

2. The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012(b) are amended as follows.

3.—(1) In regulation 2(1) (interpretation)—

(a) in the definition of “the General Manufacturing and Growth Sectors Enterprise Area”, after sub-paragraph (b) insert—

“and

(c) each area delineated in red on the maps entitled “General Manufacturing and Growth Sectors Enterprise Area - West Lothian - Broxburn” and “General Manufacturing and Growth Sectors Enterprise Area - West Lothian - Eliburn, Livingston”, both dated 31st January 2013;”;

(b) in the definition of “the Life Sciences Enterprise Area”, in sub-paragraph (c) for “8th February 2012” substitute “21st January 2013”.

(2) In regulation 3 (lands and heritages in enterprise areas)—

(a) after “applies”, insert “in the period beginning with 1st April 2013 and ending 31st March 2016”; and

(b) for “the period of 12 months beginning with 1st April 2012” substitute “that period”.

(a) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). 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) S.S.I. 2012/48.

4. In Part 1 of the Schedule (activities giving rise to eligibility for business rates relief in the Life Sciences Enterprise Area), after “Pharmaceutical services, including contract research” insert—

“Production of chemicals

Provision of telehealthcare”.

5. For Part 3 of the Schedule, substitute—

“PART 3

ACTIVITIES GIVING RISE TO ELIGIBILITY FOR BUSINESS RATES RELIEF IN THE GENERAL MANUFACTURING AND GROWTH SECTORS ENTERPRISE AREA

Creative Clyde

Activities involved in the programming, production, post-production, digital distribution or broadcasting of motion picture, video, television, radio, computer games, internet channels or websites

Architectural design

Digital animation

Digital design

Digital publishing of books, magazines, journals, periodicals, computer games or music

Production of digital advertising or digital marketing materials

Software development

Sound recording or reproduction of sound recording

Prestwick International

Manufacture of aircraft or spacecraft or related machinery

Repair or maintenance of aircraft or spacecraft or related machinery

Manufacture of aircraft parts or components

Repair or maintenance of aircraft parts or components

Distribution of aircraft parts or components

Design or development of aircraft, aero-engines or aircraft components

Certification of aircraft, aero-engines or aircraft components

Manufacture of aircraft, aero-engines or aircraft components

Manufacture of electronic systems used on aircraft, spacecraft or related machinery

Repair or maintenance of electronic systems used on aircraft, spacecraft or related machinery

Design or development of electronic systems used on aircraft, spacecraft or related machinery

Design or development of aerospace-related software

Provision of aerospace-related logistics services
Research and development into aerospace-related materials or aerostructures
Design or development of aerospace-related design systems or manufacturing systems
Manufacture of aerospace-related design systems or manufacturing systems
Other aerospace or aviation-related equipment development, manufacture or maintenance activities

West Lothian

Food Manufacture

Manufacture of breakfast cereals or cereals-based food
Manufacture of edible oils, margarine or fats
Manufacture of fruit juice or vegetable juice
Manufacture of milk products
Manufacture of pasta, noodles, couscous or similar farinaceous products
Manufacture of pastry, biscuits or cake products
Manufacture of prepared feeds for farm animals or prepared pet food
Manufacture of prepared meals or dietetic food, including specially prepared low calorie food or food prepared for specific dietary requirements
Manufacture of sugar, cocoa or chocolate, or of confectionery based on any of these products
Processing and preserving of fruit or vegetables
Processing and preserving of meat, poultry, fish, crustaceans or molluscs
Production of meat, poultry or fish products
Production of coffee or coffee substitutes
Production of liquid milk, cream, butter or cheese
Grain milling
Tea processing

Beverage Manufacture

Distilling, rectifying or blending of spirits
Manufacture of malt, wine, beer, cider or other non-distilled fermented beverages
Manufacture of soft drinks
Production of bottled water”.

Persons to whom rates relief is applicable on 31st March 2013

6. Where rates relief is applicable to a person on 31st March 2013 under the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012, the provisions which are amended by these Regulations continue to have effect on and after 1st April 2013 and until 31st March 2016 as they had effect immediately before 1st April 2013.

St Andrew's House,
Edinburgh
26th February 2013

JOHN SWINNEY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012 (“the 2012 Regulations”) and come into force on 1st April 2013.

The 2012 Regulations define specified enterprise areas by reference to maps deposited at the Scottish Government Business Directorate, Atlantic Quay, 150 Broomielaw, Glasgow, G2 8LU.

Regulation 3(1)(a) of these Regulations adds areas in West Lothian to the General Manufacturing and Growth Sectors Enterprise Area as defined in the 2012 Regulations which means that business rates relief is available in that area for new businesses carrying on an activity listed in the relevant part of the Schedule to the 2012 Regulations.

Regulation 3(1)(b) of these Regulations reflects the updating of the map entitled “Life Sciences Enterprise Area – Inverness Campus” referred to in the definition of “Life Sciences Enterprise Area” in the 2012 Regulations.

Regulation 3(2) of these Regulations specifies the period during which a person is subject to rates relief if that person occupies lands and heritages in a specified enterprise area for the sole or main purpose of carrying out an activity listed in the relevant part of the Schedule to the 2012 Regulations.

Regulations 4 and 5 of these Regulations amend the Schedule to the 2012 Regulations to update that list of activities.

Regulation 6 of these Regulations makes provision for a person to whom rates relief is applicable under the 2012 Regulations on 31st March 2013. It provides that the 2012 Regulations shall continue to apply to such persons until 31st March 2016 as they had effect immediately before commencement of these Regulations. This provision is intended to ensure that any person to whom rates relief is applicable immediately prior to the commencement of these Regulations, will continue to receive such relief without the need to reapply or establish that they are carrying out an activity listed in the Schedule as amended by these Regulations.

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