
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 119

The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016 and come into force on 1st April 2016.

Interpretation

2.—(1) In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975⁽¹⁾;

“the General Manufacturing and Growth Sectors Enterprise Area” means the area comprised of the following sites—

- (a) the area delineated in red on the map entitled “General Manufacturing and Growth Sectors Enterprise Area - Creative Clyde” and dated 9th February 2012;
- (b) each area delineated in red on the map entitled “General Manufacturing and Growth Sectors Enterprise Area - Prestwick International” and dated 18th January 2016; 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;

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854⁽²⁾;

“the Life Sciences Enterprise Area” means the area comprised of the following sites—

- (a) each area delineated in red on the map entitled “Life Sciences Enterprise Area – Irvine” and dated 18th January 2016;
- (b) the area delineated in red on the map entitled “Life Sciences Enterprise Area – Forres” and dated 9th September 2015;
- (c) the area delineated in red on the map entitled “Life Sciences Enterprise Area – Inverness Campus” and dated 21st January 2013;
- (d) the area delineated in red on the map entitled “Life Sciences Enterprise Area – BioQuarter” and dated 15th January 2016;
- (e) the area delineated in red on the map entitled “Life Sciences Enterprise Area – BioCampus” and dated 9th February 2012; and
- (f) the area delineated in red on the map entitled “Life Sciences Enterprise Area – BioCity” and dated 9th November 2015;

⁽¹⁾ 1975 c.30.

⁽²⁾ 1854 c.91. Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152 of the Local Government etc. (Scotland) Act 1994.

“the Low Carbon/Renewables East Enterprise Area” means the area delineated in red on the map entitled “Low Carbon/Renewables East Enterprise Area - Leith, Edinburgh” and dated 9th February 2012;

“the Low Carbon/Renewables North Enterprise Area” means the area comprised of the following sites—

- (a) the area delineated in red on the map entitled “Low Carbon/Renewables North Enterprise Area – Hatston” and dated 8th February 2012;
- (b) the area delineated in red on the map entitled “Low Carbon/Renewables North Enterprise Area - Arnish” and dated 9th February 2012;
- (c) the area delineated in red on the map entitled “Low Carbon/Renewables North Enterprise Area - Scrabster” and dated 8th February 2012; and
- (d) the area delineated in red on the map entitled “Low Carbon/Renewables North Enterprise Area – Lyness” and dated 9th February 2012;

“rateable value” means the rateable value entered in the valuation roll for that date in respect of the applicable 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(3); and

“valuation roll” means the roll made up under section 1 of the 1975 Act(4).

(2) In this regulation a reference to a map is a reference to the map with that title and date deposited at the Scottish Government Economic Development Directorate.

Lands and heritages in enterprise areas

3. Regulation 5(1) applies in the period beginning with 1st April 2016 and ending with 31st March 2020 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area;
- (b) the Life Sciences Enterprise Area;
- (c) the Low Carbon/Renewables East Enterprise Area; or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the Schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.

Availability of relief

4. The circumstances referred to in regulation 3 are that—

- (a) (i) a new entry in respect of the lands and heritages is made in the valuation roll after 1st April 2012; or
- (ii) the lands and heritages have been unoccupied for a continuous period of 3 months before the person seeking relief took occupation for the purpose of carrying out the activity referred to in regulation 3; and

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

(4) Section 1 was repealed in part by section 34 of and Schedule 6 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 14 to the Local Government etc. (Scotland) Act 1994 and Schedule 4 to the Local Government and Rating Act 1997 (c.29).

- (b) an application for relief is made in accordance with regulation 6 or was made in accordance with regulation 6 of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012⁽⁵⁾.

Relief granted

5.—(1) Subject to paragraph (3), where the rateable value of lands and heritages falls within one of the ranges specified in the column headed “Rateable value” in the table below, the amount of rates payable is to be reduced by the percentage specified in the corresponding entry in the column headed “Percentage of rates relief”.

<i>Rateable value</i>	<i>Percentage of rates relief</i>
£120,000 or less	100%
More than £120,000 but not exceeding £240,000	50%
More than £240,000 but not exceeding £480,000	25%
More than £480,000 but not exceeding £1,200,000	10%
More than £1,200,000 but not exceeding £2,400,000	5%
More than £2,400,000	2.5%

(2) The amount of rate relief calculated under paragraph (1) is to be applied before the calculation of any other relief.

(3) The rate relief granted by paragraph (1) is to be made only to the extent that the relief granted is compatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union⁽⁶⁾.

Applications for relief

6.—(1) An application for relief under these Regulations must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

- (2) An application under paragraph (1) is to be made to the local authority by—
- addressing it to the authority; and
 - delivering it or sending it to the authority’s office by post or electronic communication.

(3) In this regulation—

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 (“the 2000 Act”)⁽⁷⁾;

“local authority” means the rating authority in whose valuation roll the entry for the lands and heritages appears;

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- a partnership, a partner of that partnership;
- a trust, a trustee of that trust;
- a body corporate, a director of that body; and

⁽⁵⁾ S.S.I. 2012/48, amended by S.S.I. 2013/78.

⁽⁶⁾ OJ C 326, 26.10.2012, p.47.

⁽⁷⁾ 2000 c.7. Section 15(1) was amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c.21).

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) of the 2000 Act.

Exemptions and discretionary reductions and remissions

7. Nothing in these Regulations is to—
- (a) 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) prejudice any power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962⁽⁸⁾, section 25A of the Local Government (Scotland) Act 1966⁽⁹⁾ or paragraph 4 of Schedule 2 to the Local Government and Rating Act 1997⁽¹⁰⁾.

St Andrew’s House,
Edinburgh
22nd February 2016

JOHN SWINNEY
A member of the Scottish Government

⁽⁸⁾ 1962 c.9. Section 3A was inserted by section 140 of the Community Empowerment (Scotland) Act 2015 ([asp 6](#)). Section 4(5) was amended by paragraph 57 of Schedule 13 to the Local Government etc. (Scotland) Act 1994, paragraph 2(a) of Schedule 3 to the Local Government and Rating Act 1997 and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 ([asp 10](#)).

⁽⁹⁾ 1966 c.51. Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994.

⁽¹⁰⁾ 1997 c.29. Paragraph 4 was amended by section 28 of the Local Government in Scotland Act 2003 ([asp 1](#)).