
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 3

Reductions, remissions and exemptions

Charitable and other reductions

12.—(1) This regulation has effect for determining the amount payable as rates in respect of relevant lands and heritages and a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments—
 - (i) section 4(2) of the 1962 Act(1);
 - (ii) section 24(3) of the 1966 Act(2);
 - (iii) section 4 or 5 of the 1978 Act(3);
 - (iv) paragraph 3 of schedule 2 of the 1997 Act(4);
 - (v) regulation 3 of the 2017 Regulations;
- (b) regulation 7 has effect as regards those lands and heritages and that day; and
- (c) regulation 14 does not have effect as regards those lands and heritages and that day.

(2) The amount payable is to be determined by applying the enactments referred to in paragraph (1)(a) to the amount determined under regulation 7 in the same manner as those enactments are applied to the full amount payable as rates in a case where the only relief applicable is relief under those enactments.

(3) This regulation is subject to regulation 13.

(1) Section 4(2) was amended by sections 5(a)(i) and 13 and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23) and section 98(2)(a) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(2) Section 24(3) was amended by section 1(2)(a), (b) and (c) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).

(3) Section 4 was amended by section 86(1) and paragraph 49(c) of schedule 10 of the Social Security Act 1986 (c.50) and paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c.6). Section 5 was amended by section 5(1)(a), (b) and (c) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31).

(4) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1) and paragraph 25 of schedule 8 and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c.5). Paragraph 3A was inserted by section 28(3) of the Local Government in Scotland Act 2003 (asp 1).