
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 151

The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021 and come into force on 1 April 2021.

Interpretation - general

2. In these Regulations—

“lands and heritages” has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854(1),

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 (the valuation roll and revaluation) of the Local Government (Scotland) Act 1975(2) for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect, and

“rates” means non-domestic rates levied under section 7B (provisions as to setting of non-domestic rates) of the Local Government (Scotland) Act 1975(3).

Applications for relief

3.—(1) An application for relief under these regulations must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer, and
- (b) be made to the rating authority in whose roll the entry for the lands and heritages appears by—
 - (i) addressing it to the authority, and

(1) 1854 c.91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c.39).

(2) 1975 c.30. Section 1 was amended by section 34 and schedule 6 of the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c.47), paragraph 1 of schedule 14 of the Local Government etc. (Scotland) Act 1994, paragraph 1 of schedule 4 of the Local Government and Rating Act 1997 (c.29) and section 7 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(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 of the Local Government etc. (Scotland) Act 1994.

(ii) delivering it or sending it to the authority's office by post or electronic communication.

(2) For the purposes of paragraph (1)—

“electronic communication” has the meaning given to it by section 15(1) (interpretation) of the Electronic Communications Act 2000 (“the 2000 Act”)(**4**)

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

- (a) a partnership, a partner of that partnership,
- (b) a trust, a trustee of that trust,
- (c) a body corporate, a director of that body, and

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) (electronic signatures and related certificates) of the 2000 Act(**5**).

(4) 2000 c.7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c.21).

(5) Section 7(2) was amended by S.I. 2016/696.