
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 26

The Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023

Disregard of parts of lands and heritages used as sites of reverse vending machines

2. In determining the net annual value of lands and heritages under section 6(8) of the Valuation and Rating (Scotland) Act 1956(1), no account is to be taken of any part of lands and heritages which is used only in connection with the provision or use of a reverse vending machine.

(1) Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).