

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2024 No. 4**

**The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024**

**PART 2**

**Levying Regulations**

**Interpretation of Part 2**

**2. In this Part—**

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962<sup>(1)</sup>,

“the 1966 Act” means the Local Government (Scotland) Act 1966<sup>(2)</sup>,

“the 1975 Act” means the Local Government (Scotland) Act 1975<sup>(3)</sup>,

“the 1997 Act” means the Local Government and Rating Act 1997<sup>(4)</sup>,

“the 2022 Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022<sup>(5)</sup>,

“the 2024 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024<sup>(6)</sup>,

“advertisement” means a sign, placard, board or device, whether illuminated or not, used for the purpose of advertisement,

“betting” means making or accepting a bet on—

- (a) the outcome of a race, competition or other event or process,
- (b) the likelihood of anything occurring or not occurring, or
- (c) whether anything is true or not,

“betting intermediary” means a person who provides a service designed to facilitate the making or acceptance of bets between others,

“cumulative rateable value” means the total rateable value of all lands and heritages in respect of which an individual ratepayer is liable to pay rates,

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854<sup>(7)</sup>,

---

(1) 1962 c. 9 (10 & 11 Eliz. 2).

(2) 1966 c. 51.

(3) 1975 c. 30.

(4) 1997 c. 29.

(5) S.S.I. 2022/49, which was amended by S.S.I. 2023/30, S.S.I. 2023/31, S.S.I. 2023/63 and is to be further amended by S.S.I. 2024/5.

(6) S.S.I. 2024/5.

(7) 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.

“parking place” means a place where vehicles may wait,

“part residential subjects” has the meaning prescribed by and under section 99(1) of the Local Government Finance Act 1992<sup>(8)</sup>,

“payday lending” means, in the course of a business involving lending, the making of, or advertising the availability of, loan agreements in relation to which the credit provided is to be repaid or substantially repaid over a period that does not exceed 12 months and being loan agreements with an annual percentage rate of interest equal to or exceeding 100%,

“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 roll for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those 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<sup>(9)</sup>,

“the reference amount” has the same meaning as in regulation 10(2)(b) of the 2022 Regulations,

“revaluation” means the calculation of the rateable value of lands and heritages in connection with the making up of a valuation roll under section 1(1) of the 1975 Act, and

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

---

<sup>(8)</sup> 1992 c. 14. There are amendments to section 99(1) which are not relevant to these Regulations.

<sup>(9)</sup> 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.