

SCOTTISH STATUTORY INSTRUMENTS

**2024 No. 4**

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

**PART 2**

Levying Regulations

**Amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)**

3.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

- (a) they comprise a single entry in the roll,
- (b) they have a rateable value of less than £20,000, and
- (c) the ratepayer who is liable to pay rates in respect of them is liable in respect of only one entry in the roll.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (4), where the rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2.

<i>Column 1 Rateable value range (single entry in the roll)</i>	<i>Column 2 Percentage of rate relief</i>
£12,000 or less	100%
£12,001 to £15,000	Relief percentage = $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$
£15,001 to £19,999	Relief percentage = $25 \times (\frac{(20000 - RV)}{5000})$

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

- (a) reduction by virtue of one of more of the following enactments—
  - (i) section 4(2) of the 1962 Act<sup>(1)</sup>,

(1) Section 4(2) was amended by sections 5(a) and 13 and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(1)(a) of the Local Government and Planning (Scotland) Act 1982 (c. 43), section 137 and paragraph 7 of schedule 12 of the Local Government Finance Act 1988 (c. 41) and section 98(2) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

- (ii) section 4(5)(c) of the 1962 Act(2),
  - (iii) section 24A of the 1966 Act(3),
  - (iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978(4),
  - (v) paragraph 3(1) of schedule 2 of the 1997 Act(5),
  - (vi) regulation 5, 5A or 5B of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016(6), or
  - (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(7),
- but only to the extent that the amount of such rate relief is reduced to nil.
- (5) This regulation does not apply to lands and heritages which are—
- (a) unoccupied, or
  - (b) used wholly or mainly for—
    - (i) the accommodation of one or more advertisements,
    - (ii) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),
    - (iii) the provision of one or more parking places, or
    - (iv) payday lending.

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(2) Section 4(5) was amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994, paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997 (c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(3) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 and amended by section 1(3) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11) and section 19 of the Non-Domestic Rates (Scotland) Act 2020. Section 19 is to come into force on 1 April 2023.

(4) 1978 c. 40. 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).

(5) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1), paragraph 25 of schedule 8 of the Postal Services Act 2000 (c. 26) and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c. 5).

(6) S.S.I. 2016/119. Regulation 5 was amended by S.S.I. 2020/391. Regulations 5A and 5B are inserted by regulation 10 of these Regulations.

(7) 1956 c. 60. Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42). Section 7B was inserted by section 145 and paragraph 4 of schedule 6 of the Local Government and Housing Act 1989.