
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 55

**The Non-Domestic Rates (Islands and Remote Areas
Hospitality Relief) (Scotland) Regulations 2024**

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024 and come into force on 1 April 2024.

Interpretation

2. In these Regulations—

“island” means a naturally formed area of land in Scotland which is—

- (a) surrounded on all sides by the sea (ignoring artificial structures such as bridges), and
- (b) above water at high tide,

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

“rates” means non-domestic rates levied under section 7B (provisions as to setting of non-domestic rates) of the Local Government (Scotland) Act 1975(2).

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
 - (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) (general interpretation) of the Electronic Communications Act 2000 (“the 2000 Act”)(3),

“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,

(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) 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.

(3) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

“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⁽⁴⁾.

Relief for lands and heritages used for hospitality purposes on islands and in specified remote areas

4.—(1) This regulation grants relief to a person liable to pay rates in respect of lands and heritages on a day in the 2024-2025 financial year where—

(a) the lands and heritages are situated—

(i) on an island, or

(ii) in one of the following—

(aa) that part of the area known as Cape Wrath which is enclosed by the boundary described in Part 1 of schedule 1

(bb) that part of the area known as Knoydart which is enclosed by the boundary described in Part 2 of schedule 1,

(cc) that part of the area known as Scoraig which is enclosed by the boundary described in Part 3 of schedule 1,

(b) the lands and heritages are wholly or mainly used on that day for a purpose specified in the classes in schedule 2, and

(c) an application for relief is made in accordance with regulation 3.

(2) Subject to paragraph (3), the relief granted is that the rates payable in respect of that day are reduced to nil.

(3) The maximum amount by which the liability of any person to pay rates may be reduced under this regulation is £110,000.

St Andrew’s House,
Edinburgh
20th February 2024

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(4) Section 7(2) was amended by [S.I. 2016/696](#).