
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 55

RATING AND VALUATION

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

Made - - - - 20th February 2024
Laid before the Scottish
Parliament - - 22nd February 2024
Coming into force 1st April 2024

**THE NON-DOMESTIC RATES (ISLANDS AND REMOTE AREAS
HOSPITALITY RELIEF) (SCOTLAND) REGULATIONS 2024**

1. Citation and commencement
 2. Interpretation
 3. Applications for relief
 4. Relief for lands and heritages used for hospitality purposes on islands and in specified remote areas
- Signature

SCHEDULE 1 Description of areas – boundaries
PART 1 Cape Wrath
PART 2 Knoydart
PART 3 Scoraig

SCHEDULE 2 Specified Purposes
Class 1 Bed and breakfast accommodation
Class 2 Camping site
Class 3 Caravan
Class 4 Caravan site
Class 5 Chalet, holiday hut and bothy
Class 6 Guest house, hotel and hostel
Class 7 Public house
Class 8 Restaurant
Class 9 Self-catering holiday accommodation
Class 10 Timeshare accommodation
Explanatory Note