Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

PART I

RATING AND LOCAL GOVERNMENT FINANCE

7   Relief of rates in respect of non-domestic lands and heritages not in active use

After section 243 of the Local Government (Scotland) Act 1947 there shall be inserted the following section—

> **"243B Relief of rates in respect of non-domestic lands and heritages not in active use.**
>
> (1) For the purposes of—
>
> (a)   section 243 of this Act, lands and heritages to which this section applies shall be treated as unoccupied and unfurnished;
>
> (b)   section 243A of this Act and sections 24 to 27 of the Local Government (Scotland) Act 1966 (rating of unoccupied property), lands and heritages to which this section applies shall be treated as unoccupied,
>
> if, apart from this section, they would fall to be treated as occupied (or, as the case may be, occupied or furnished) by reason only of there being kept on the lands and heritages plant, machinery or equipment—
>
> (i) which was last used on the lands and heritages when they were last in use ; or
>
> (ii) which is intended for use on the lands and heritages.
>
> (2) This section applies to lands and heritages which are not a dwelling-house, a private garage or private storage premises ; and in this subsection—
>
> (a)   " private garage " means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle; and

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(b) " private storage premises" means lands and heritages which are used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.

(3) For the purposes of subsection (2) of this section lands and heritages that are not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, they will be lands and heritages of that description.".