



Local Government (Financial Provisions etc.) (Scotland) Act 1962

1962 CHAPTER 9 10 and 11 Eliz 2

[^{F1}3A Schemes for reduction and remission of rates

- (1) This section applies in relation to rates leviable for the year 2015-16 and any subsequent year.
- (2) A rating authority may, in accordance with a scheme made by it for the purposes of this section, reduce or remit any rate leviable by it in respect of lands and heritages.
- (3) Any reduction or remission under subsection (2) ceases to have effect at such time as may be determined by the rating authority.
- (4) A scheme under subsection (2) may make provision for the rate to be reduced or remitted by reference to—
 - (a) such categories of lands and heritages as may be specified in the scheme,
 - (b) such areas as may be so specified,
 - (c) such activities as may be so specified,
 - (d) such other matters as may be so specified.
- (5) Any reduction or remission under subsection (2) ceases to have effect on a change in the occupation of the lands and heritages in respect of which it was granted.
- (6) Before exercising the power conferred by subsection (2), or amending a scheme made under that subsection, the rating authority must have regard to the authority's expenditure and income and the interests of persons liable to pay council tax set by the authority.]

Textual Amendments

- F1** S. 3A inserted (31.10.2015) by [Community Empowerment \(Scotland\) Act 2015 \(asp 6\), ss. 140\(1\), 142\(1\); S.S.I. 2015/344, art. 2](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962, Section 3A. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 3A excluded (1.4.2019) by [The Non-Domestic Rates \(Levying\) \(Scotland\) Regulations 2019 \(S.S.I. 2019/39\)](#), regs. 1, **5(b)**

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