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STATUTORY INSTRUMENTS

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**1995 No. 518 (S.36)**

**RATING AND VALUATION**

**The Non-Domestic Rating (Unoccupied Property)  
(Scotland) Amendment Regulations 1995**

<i>Made</i>	- - - -	<i>28th February 1995</i>
<i>Laid before Parliament</i>		<i>10th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 24(2) and 24A(4) of the Local Government (Scotland) Act 1966(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 1995 and shall come into force on 1st April 1995.

**Amendment of Regulations**

2. In paragraph (b) of Part 1 of the Schedule to the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994(2), for “£1000” there shall be substituted “£1500”.

St Andrew’s House,  
Edinburgh  
28th February 1995

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office

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(1) 1966 c. 51; section 24 is substituted, and section 24A inserted, (with effect from 1st April 1995) by virtue of sections 154 and 155 of the Local Government etc. (Scotland) Act 1994 (c. 39) and S.I.1994/3150.  
(2) S.I. 1994/3200.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994 prescribe classes of lands and heritages for the purposes of sections 24 and 24A of the Local Government (Scotland) Act 1966 (rating of unoccupied and partially unoccupied property in Scotland). The Schedule to those Regulations provides, amongst other things, that unoccupied lands and heritages, and the unoccupied part of partially unoccupied lands and heritages, will be wholly exempt from non-domestic rates if the lands and heritages have a rateable value of less than £1000. These Regulations amend that Schedule so that that exemption will now apply if the lands and heritages have a rateable value of less than £1500.