
STATUTORY INSTRUMENTS

1996 No. 103

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1996**

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Charitable and other reductions

27.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments:—
 - (i) section 4(2) of the 1962 Act(1);
 - (ii) section 24(3) of the 1966 Act(2);
 - (iii) the Rating (Disabled Persons) Act 1978(3);
- (b) regulation 7, Part III or Part IV above has effect as regards those lands and heritages and that day; and
- (c) regulation 28 below does not have effect.

(2) Where this regulation has effect, the amount payable shall be determined by applying the enactments referred to in paragraph (1)(a) above to the amount determined under regulation 7, Part III or Part IV above, as the case may be, in the same manner as those enactments are applied to the full amount payable as rates in respect of lands and heritages and a day in a case where neither regulation 7 nor Part III nor Part IV above has effect.

Partially unoccupied lands and heritages

28.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) on that day those lands and heritages are the subject of an apportionment under section 24A of the 1966 Act(4); and
- (b) regulation 7, Part III or Part IV above has effect as regards those lands and heritages and that day.

(2) Where this regulation has effect, the amount payable shall, subject to paragraph (3) below, be calculated in accordance with the formula—

-
- (1) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(a) and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(a) and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.
 - (2) Section 24 was substituted by the Local Government etc. (Scotland) Act 1994, section 154.
 - (3) 1978 c. 40.
 - (4) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994, section 155.

$$A \times \frac{ARV}{RV}$$

where—

A is the amount for the day determined under regulation 7, Part III or Part IV above, as the case may be;

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of subsection (2), or as the case may be subsection (4), of section 24A of the 1966 Act; and

RV is the rateable value shown in the roll for those lands and heritages.

(3) Where—

- (a) this regulation has effect as regards lands and heritages and a day; and
- (b) the amount payable as rates in respect of those lands and heritages and that day falls to be reduced by virtue of an enactment referred to in paragraph (1)(a)(i) or (iii) of regulation 27 above,

the amount payable shall be determined in accordance with paragraph (2) of that regulation, but as if for the words “regulation 7, Part III or Part IV above, as the case may be,” in that paragraph there were substituted the words “regulation 28(2) below”.

Exemptions and discretionary reductions and remissions

29. Nothing in these Regulations—

- (a) shall require rates to be paid in respect of lands and heritages and a day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
- (b) shall prejudice the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act⁽⁵⁾ or section 25A of the 1966 Act⁽⁶⁾.

⁽⁵⁾ Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b) and the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 57.

⁽⁶⁾ Section 25A was inserted by the Local Government etc. (Scotland) Act 1994, section 156.