SCOTTISH STATUTORY INSTRUMENTS

2004 No. 92

RATING AND VALUATION

The Non-Domestic Rates (Levying) (Scotland) Regulations 2004

Made - - - -	*8th March 2004*
Laid before the Scottish Parliament - - - -	*9th March 2004*
Coming into force - -	*1st April 2004*

The Scottish Ministers, in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(**1**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levying) (Scotland) Regulations 2004 and shall come into force on 1st April 2004.

Interpretation

2. In these Regulations–

"the 1962 Act" means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(**2**);

"the 1966 Act" means the Local Government (Scotland) Act 1966(**3**);

"the 1975 Act" means the Local Government (Scotland) Act 1975(**4**);

"the 1997 Act" means the Local Government and Rating Act 1997(**5**);

"the 2003 Regulations" means the Non-Domestic Rates (Levying) (Scotland) Regulations 2003(**6**);

(**1**) 1994 c. 39. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**2**) 1962 c. 9.
(**3**) 1966 c. 51.
(**4**) 1975 c. 30.
(**5**) 1997 c. 29.
(**6**) S.S.I. 2003/160.

"part residential subjects" has the meaning assigned to it in section 99(1) of the Local Government Finance Act 1992(**7**);

"rateable value", in relation to lands and heritages and a particular date, means–

(a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects; and

(b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

"rates" means non-domestic rates levied under section 7B of the 1975 Act(**8**);

"the relevant year" means the period of 12 months beginning with 1st April 2004;

"the roll" means a valuation roll made up under section 1 of the 1975 Act(**9**).

Amount payable as rates - lands and heritages with rateable value of £10,000 or less

3.—(1) This regulation applies to lands and heritages on a day in the relevant year where they have a rateable value of £10,000 or less.

(2) Subject to paragraphs (3) and (4) below, where the cumulative rateable value of lands and heritages to which this regulation applies falls within one of the ranges specified in column 1 (cumulative rateable value range) of the table below, the amount of rates payable shall be reduced by the percentage of rate relief specified in the corresponding entry in column 2 (percentage of rate relief) of that table.

Cumulative rateable value range	*Percentage of rate relief*
Less than £3,000	50%
£3,000 or above but under £4,000	40%
£4,000 or above but under £5,000	30%
£5,000 or above but under £6,000	20%
£6,000 or above but under £7,000	10%

(3) Where the amount of rates payable in respect of any lands and heritages to which this regulation applies falls to be –

(a) reduced by virtue of one or more of the following enactments:–

(i) section 4(2) of the 1962 Act(**10**);

(ii) section 24(3) of the 1966 Act(**11**);

(iii) section 24A of the 1966 Act(**12**);

(iv) the Rating (Disabled Persons) Act 1978(**13**);

(**7**) 1992 c. 14.
(**8**) Section 7B was inserted by the Local Government Finance Act 1992 (c. 14), section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c. 39) ("the 1994 Act"), Schedule 13, paragraph 100(4).
(**9**) Section 1 was repealed in part by the Local Government and Rating Act 1997 (c. 29), Schedule 4.
(**10**) 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.
(**11**) Section 24 was substituted by the 1994 Act, section 154.
(**12**) Section 24A was inserted by the 1994 Act, section 155.
(**13**) 1978 c. 40.