SCOTTISH STATUTORY INSTRUMENTS

1999 No. 153

LOCAL GOVERNMENT

The Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1999

Made - - - -	*24th November 1999*
Laid before the Scottish Parliament - - - -	*25th November 1999*
Coming into force - -	*31st December 1999*

The Scottish Ministers, in exercise of the powers conferred on them by sections 113 and 116(1) of, and paragraph 10, 11(5)(a) and 12 of Schedule 12 to, the Local Government Finance Act 1992(**1**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement, application and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1999 and shall come into force on 31st December 1999.

(2) These Regulations shall not apply in respect of any financial year beginning prior to 1st April 2000.

(3) In these Regulations, "the principal Regulations" means the Non-Domestic Rating Contributions (Scotland) Regulations 1996(**2**).

Amendment of the principal Regulations

2. For paragraph 2 of Schedule 1 to the principal Regulations there shall be substituted–

"**2.** The amounts paid or payable to the authority in respect of non-domestic rates for the relevant year without taking into account–

(a) any apportionment carried out by the assessor under section 24A(1) of the 1966 Act(**3**);

(**1**) 1992 c. 14; paragraph 10 of Schedule 12 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(19) and by the Local Government and Rating Act 1997 (c. 29); Schedule 3, paragraph 29(b) section 116(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which these Regulations are made. The functions of the Secretary of State were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).

(**2**) S.I.1996/3070, amended by S.I. 1997/2867 and S.I. 1998/2957.

(**3**) 1966 c. 51. Section 24A of the 1966 Act was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), section 155.

(b) any remission granted by the authority under section 25A of that Act(**4**);

(c) any reduction or remission granted by the authority under section 4(5) of the 1962 Act(**5**); or

(d) any reduction or remission granted by the authority under paragraph 4 of Schedule 2 to the 1997 Act(**6**).".

3. In paragraph 7 of Schedule 1 to the principal Regulations–

(a) for sub-paragraph (a) there shall be substituted–

"(a) are payable to the authority in respect of non-domestic rates for–

(i) a preceding year commencing after 31st March 1993 and ending before 1st April 1999; or

(ii) the period beginning with 1st April 1999 and ending with 30th June 1999;"; and

(b) in sub-paragraph (c), after the words "in this paragraph" there shall be inserted the words "or in paragraph 7A".

4. After paragraph 7 of Schedule 1 to the principal Regulations, there shall be inserted the following paragraph:–

"**7A.** The amounts which–

(a) are payable to the authority in respect of non-domestic rates for

(i) the relevant year;

(ii) a preceding year commencing after 31st March 2000; or

(iii) the period beginning with 1st July 1999 and ending with 31st March 2000;

(b) in the opinion of the authority are bad debts which should be written off or are doubtful debts for which provision should be made; and

(c) have not been taken into account as amounts described in this paragraph or in paragraph 7 in a calculation made under paragraph 11(5) of Schedule 12 to the Act for a preceding year.".

5. In paragraph 8 of Schedule 1 to the principal Regulations–

(a) for sub-paragraph (a) there shall be substituted–

"(a) as amounts paid or payable to the authority or to an old authority in respect of non-domestic rates for–

(i) a preceding year commencing after 31st March 1993 and ending before 1st April 1999; or

(ii) the period beginning with 1st April 1999 and ending with 30th June 1999;

were taken into account by the authority in question in a previous calculation made under paragraph 11(5) of Schedule 12 to the Act;"; and

(b) in sub-paragraph (c), after the words "in this paragraph" there shall be inserted the words "or in paragraph 8A".

6. After paragraph 8 of Schedule 1 to the principal Regulations, there shall be inserted the following paragraph:–

"**8A.** The amounts which–

(**4**) Section 25A of the 1966 Act was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), section 156.
(**5**) 1962 c. 9.
(**6**) 1997 c. 29