EXECUTIVE NOTE

THE NON-DOMESTIC RATING (PETROL FILLING STATIONS, PUBLIC HOUSES AND HOTELS) (SCOTLAND) ORDER 2009 (SSI/2009/DRAFT)

The above instrument is made in exercise of the powers conferred by section 8(2) and (3) of, and paragraph 3(2)(c)(ii) of Schedule 2 to, the Local Government and Rating Act 1997 and of all other enabling powers. This instrument is subject to the Affirmative resolution procedure.

Background

The purpose of the Order is to revoke the Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003, following the coming into force of The Licensing (Scotland) Act 2005, which effectively repeals The Licensing (Scotland) Act 1976. Since the 1976 Act underpins the existing secondary legislation (The Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003), a new Order is required.

Current legislation makes provision for mandatory non-domestic rates relief for single petrol stations, public houses and hotels in rural settlements. For public houses and hotels, the relief only applies where the public house or hotel is the only one in Scotland the ratepayer occupies, and there is no other public house or hotel in the rural settlement area.

For these purposes, public houses and hotels are defined as the lands and heritages where alcohol may be sold under a hotel or public house licence under section 9 of the 1976 Act. Following the coming into force of the 2005 Act, the definition of public houses and hotels requires amending to bring it into line with the new licensing regime.

Policy Objective

This Order will ensure that single petrol stations, public houses and hotels can continue to benefit from rural rates relief.

Financial Implications

There are no additional financial implications arising from this Order.

Regulatory Impact Assessment

No Regulatory Impact Assessment is required because the present instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector compared with The Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003 which it replaces.

Consultation

Although there is no statutory obligation to consult on this instrument , a consultation took place from 3 October to 14 November 2008. 157 consultees were invited to comment. No substantive responses were received.

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