1988 No. 1977 (S.189)

RATING AND VALUATION

The Non-Domestic District Rates (Timetable) (Scotland) Regulations 1988

Made - - - -	*10th November 1988*
Coming into force	*2nd December 1988*

The Secretary of State, in exercise of the powers conferred upon him by sections 110A(3) and 235(1) of the Local Government (Scotland) Act 1973(a) 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 District Rates (Timetable) (Scotland) Regulations 1988 and shall come into force on 2nd December 1988.

Interpretation

2. In these Regulations "the 1973 Act" means the Local Government (Scotland) Act 1973.

Prescribed date for notifying estimate of non-domestic district rate

3. For the purposes of section 110A(3) of the 1973 Act (date before which a regional council is to notify a district council of their estimate of amount due to the district council for the non-domestic district rate for a financial year), the date prescribed in relation to the financial year 1989-90 and each subsequent financial year is 15th December in the financial year immediately preceding each of those years.

Ian Lang
Minister of State,
Scottish Office

St. Andrew's House, Edinburgh
10th November 1988

(a) 1973 c.65; section 110A was inserted by the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 10; section 235(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which these Regulations are made.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe, in relation to the financial year 1989-90 and each subsequent financial year, 15th December in the immediately preceding financial year as the date before which a regional council is required to notify a district council of its estimate of the amount which it is liable to pay to the district council in respect of the non-domestic district rate for the following financial year.

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