2012 No. 353

RATING AND VALUATION

The Non-Domestic Rates (Levying) (Scotland) (No. 3) Regulations 2012

Made - - - -	*18th December 2012*
Laid before the Scottish Parliament	*20th December 2012*
Coming into force - -	*1st April 2013*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levying) (Scotland) (No. 3) Regulations 2012 and come into force on 1st April 2013.

Interpretation

2. In these Regulations—

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

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

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

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

"cumulative rateable value" means the total rateable value of all lands and heritages which an individual ratepayer is either—

(a) entitled to occupy, whether they are occupied or not; or

(b) actually in occupation of, whether entitled to or not,

or both;

"lands and heritages" has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(**f**);

(**a**) 1994 c.39; section 153 was amended by the Climate Change (Scotland) Act 2009 (asp 12), section 67. 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).
(**b**) 1962 c.9.
(**c**) 1966 c.51.
(**d**) 1975 c.30.
(**e**) 1997 c.29.
(**f**) 1854 c.91; section 42 was amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 152(2).

"part residential subjects" has the meaning prescribed by section 99(1) of the Local Government Finance Act 1992(**a**);

"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(**b**);

"the relevant year" means the period of 12 months beginning with 1st April 2013; and

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

Amount payable as rates – lands and heritages with rateable value of £18,000 or less

3.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the relevant year where they have—

(a) a rateable value of £18,000 or less; and

(b) a cumulative rateable value not exceeding £25,000.

(2) Subject to paragraph (3), where the cumulative rateable value of lands and heritages 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 specified in the corresponding entry in column 2 (percentage of rate relief).

Cumulative rateable value range	*Percentage of rate relief*
£10,000 or less	100%
More than £10,000 but not exceeding £12,000	50%
More than £12,000 but not exceeding £18,000	25%
More than £18,000 but not exceeding £25,000	25% on each individual property with a rateable value of £18,000 or less

(3) The amount of rate relief calculated under paragraph (2) shall be reduced by the amount of any—

(a) reduction by virtue of one or more of the following enactments—

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

(ii) section 4(5)(c) of the 1962 Act(**e**);

(iii) section 24(3) of the 1966 Act(**f**);

(iv) section 24A of the 1966 Act(**g**);

(**a**) 1992 c.14.

(**b**) 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), Section 180(1) and Schedule 13, paragraph 100(4).

(**c**) Section 1 was repealed in part by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47) section 34 and Schedule 6; the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 14; and the Local Government and Rating Act 1997 (c.29), Schedule 4.

(**d**) 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); the Local Government Finance Act 1988 (c.41), section 137 and Schedule 12, paragraph 7; and the Charities and Trustee Investment (Scotland) Act 2005 (asp 10), section 98(2).

(**e**) Section 4(5) was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 57; the Local Government and Rating Act 1997 (c.29), Schedule 3, paragraph 2(a); and the Charities and Trustee Investment (Scotland) Act 2005 (asp 10), section 98.

(**f**) Section 24 was substituted by the Local Government etc. (Scotland) Act 1994 (c.39), section 154.

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

(v) the Rating (Disabled Persons) Act 1978(**a**);

(vi) paragraph 3 of Schedule 2 to the 1997 Act(**b**); or

(b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(**c**),

but only to the extent that the amount of such rate relief is reduced to nil.

Amount payable as rates – lands and heritages with rateable value of more than £35,000

4.—(1) This regulation applies to lands and heritages on any day in the relevant year when they have a rateable value exceeding £35,000.

(2) The additional amount payable as rates under these Regulations in respect of lands and heritages for a day in the relevant year on which this regulation applies to them shall be calculated in accordance with the formula—

$$\text{AARP} = \frac{(RV \text{ x } S)}{D}$$

where—

AARP is the additional amount of rates payable;

RV is the rateable value of the lands and heritages on that day;

S is the additional factor of 0.009; and

D is the number of days in the relevant year.

Exemptions and discretionary reductions and remissions

5. Nothing in these Regulations—

(a) requires rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day; or

(b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act, section 25A of the 1966 Act(**d**) or paragraph 4 of Schedule 2 to the 1997 Act(**e**).

Revocation of the Non-Domestic (Levying) (Scotland) Regulations 2012

6.—(1) Subject to paragraph (2), the Non-Domestic Rates (Levying) (Scotland) Regulations 2012(**f**) are revoked.

(**a**) 1978 c.40.

(**b**) Paragraph 3 was amended by the Postal Services Act 2000 (c.26), Schedule 8, paragraph 25; the Local Government in Scotland Act 2003 (asp 1), section 29; and the Postal Services Act 2011 (c.5), Schedule 12, paragraph 148.

(**c**) 1956 c.60; section 6(1) was amended by the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c.47), section 34 and Schedule 6; the Local Government and Housing Act 1989 (c.42), section 145 and Schedule 6, paragraph 3; section 7B was inserted by the Local Government and Housing Act 1989 (c.42), section 145 and Schedule 6, paragraph 4.

(**d**) Section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

(**e**) Paragraph 4 was amended by the Local Government in Scotland Act 2003 (asp 1), section 28.

(**f**) S.S.I. 2012/28.

(2) Nothing in paragraph (2) shall affect the continuing operation of the Non-Domestic Rates (Levying) (Scotland) Regulations 2012 as regards any day prior to 1st April 2013.

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House,
Edinburgh
18th December 2012

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. They apply only to the financial year 2013-2014. The non-domestic rate for subjects not covered by these Regulations is fixed by Order made under the Local Government (Scotland) Act 1975. For the year 2013-2014 the rate is fixed by the Non-Domestic Rate (Scotland) (No. 2) Order 2012 (S.S.I. 2012/352).

Regulation 3 provides for the general reduction in rates for a ratepayer of non-domestic subjects with a rateable value of £18,000 or less. Regulation 3(2) sets out the reduction on a sliding scale of between 25% and 100%.

Regulation 3(3) provides for a reduction in rate relief (calculated in accordance with regulation 3(2)) if the enactments listed in regulation 3(3)(a) or (b) already provide for a reduction or determination.

Regulation 4 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £35,000.

Regulation 5 allows for exemptions and discretionary reductions.

The Non-Domestic Rates (Levying) (Scotland) Regulations 2012 (S.S.I. 2012/28) are revoked by regulation 6.

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