STATUTORY INSTRUMENTS

1988 No. 1904 (S.182)

RATING AND VALUATION

The Non-Domestic Rates (Scotland) Regulations 1988

Made - - - -	*31st October 1988*
Laid before Parliament	*3rd November 1988*
Coming into force	*24th November 1988*

The Secretary of State, in exercise of the powers conferred upon him by sections 3(2) and (5)(a)(ii) and 26(1) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987(**a**) and of all other powers enabling him in that behalf, and, as required by the said section 3(2), with the consent of the Treasury, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Scotland) Regulations 1988 and shall come into force on 24th November 1988.

Interpretation

2. In these Regulations, "the Act" means the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

Base rate

3. For the purposes of section 3 of the Act(**b**) (non-domestic rates of local authorities) the amount of the base rate in respect of Shetland Islands Council is prescribed as 61.1 pence.

Maximum non-domestic rates for 1989-90

4. The maximum non-domestic rate which, under section 3 of the Act, may be determined in respect of the financial year 1989-90 by each local authority set out in column 1 of the Schedule to these Regulations shall be the rate, expressed as an amount of pence per pound, set out in column 2 of that Schedule opposite to the name of that local authority, which amount has been calculated in accordance with subsections (3) and (6) of that section.

Ian Lang
Minister of State,
Scottish Office

St. Andrew's House, Edinburgh
27th October 1988

We consent,

David Lightbown
David Maclean
Two of the Lords Commissioners of Her Majesty's Treasury

31st October 1988

(**a**) 1987 c.47; section 26(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which these Regulations are made.
(**b**) Section 3 was amended by the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 16.

SCHEDULE

Regulation 4

MAXIMUM NON-DOMESTIC RATE 1989-90

Column 1 *Authority*	*Column 2* *Amount of pence per pound*
Regional Councils	
Borders	48.5
Central	56.1
Dumfries and Galloway	51.6
Fife	62.1
Grampian	46.0
Highland	55.6
Lothian	63.9
Strathclyde	61.9
Tayside	57.9
District Councils	
Berwickshire	10.1
Ettrick and Lauderdale	11.5
Roxburgh	12.7
Tweeddale	9.7
Clackmannan	20.1
Falkirk	16.4
Stirling	24.3
Annandale and Eskdale	12.2
Nithsdale	12.2
Stewartry	10.6
Wigtown	10.0
Dunfermline	13.6
Kirkcaldy	16.9
North East Fife	15.2
Aberdeen City	14.8
Banff and Buchan	13.2
Gordon	10.6
Kincardine and Deeside	8.7
Moray	11.1
Badenoch and Strathspey	8.5
Caithness	13.2
Inverness	10.1
Lochaber	15.3
Nairn	8.5
Ross and Cromarty	13.2
Skye and Lochalsh	12.7
Sutherland	10.1
East Lothian	18.0
Edinburgh City	17.7
Midlothian	18.0
West Lothian	15.9
Argyll and Bute	20.1
Bearsden and Milngavie	13.8
Clydebank	20.6
Clydesdale	17.8
Cumbernauld and Kilsyth	17.5
Cumnock and Doon Valley	18.0
Cunninghame	21.7

Column 1 *Authority*	*Column 2* *Amount of pence per pound*
Dumbarton	20.1
East Kilbride	15.1
Eastwood	10.6
Glasgow City	28.1
Hamilton	19.1
Inverclyde	16.9
Kilmarnock and Loudoun	19.6
Kyle and Carrick	18.0
Monklands	19.1
Motherwell	17.3
Renfrew	19.1
Strathkelvin	16.9
Angus	14.3
Dundee City	22.8
Perth and Kinross	14.8
Islands Councils	
Orkney	52.9
Shetland	62.8
Western Isles	77.6

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the maximum non-domestic rate which a local authority may determine for the financial year 1989-90 (regulation 4 and the Schedule).

They also prescribe a base rate for Shetlands Islands Council (regulation 3). This base rate is one of the elements in accordance with which the maximum non-domestic rate for that local authority has been calculated.

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