

2012 No. 29

RATING AND VALUATION

**The Non-Domestic Rates (Levy) (Scotland) (No. 2)
Regulations 2012**

Made - - - - *7th February 2012*

Laid before the Scottish Parliament *9th February 2012*

Coming into force - - *1st April 2012*

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 (Levy) (Scotland) (No. 2) Regulations 2012 and come into force on 1st April 2012.

Interpretation

2. In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975(b);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(c);

“part residential subjects” has the meaning prescribed by section 99(1) of the Local Government Finance Act 1992(d);

“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(e);

“the relevant years” are the financial years commencing in 2012, 2013 and 2014; and

(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) 1975 c.30.

(c) 1854 c.91; section 42 was amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 152.

(d) 1992 c.14.

(e) 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), Schedule 13, paragraph 100(4).

“the roll” means a valuation roll made up under section 1 of the 1975 Act(a).

Amount payable as rates - certain lands and heritages used as shops with a rateable value of £300,000 or more

3.—(1) This regulation applies to lands and heritages on any day in the relevant years when they—

- (a) have a rateable value of £300,000 or more;
- (b) are mainly used as a shop;
- (c) are included (in whole or in part) in a premises licence issued by a licensing board under section 26(1) or 47(2) of the Licensing (Scotland) Act 2005(b) that has effect and authorises the sale of alcohol for consumption off the premises; and
- (d) are included (in whole or in part) as premises at which a person carries on a tobacco business in the register maintained by the Scottish Ministers under section 10 of the Tobacco and Primary Medical Services (Scotland) Act 2010(c).

(2) In this regulation—

“shop” means any lands and heritages within which there is a building where there is carried on a trade or business consisting wholly or mainly of the retail sale of goods; and

“retail sale” means a sale to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

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

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

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 provided for by paragraph (4); and

D is the number of days in that financial year.

(4) The additional factor is—

- (a) for the financial year commencing 1st April 2012, 0.093;
- (b) for the financial year commencing 1st April 2013, 0.13; and
- (c) for the financial year commencing 1st April 2014, 0.13.

Exemptions and discretionary reductions and remissions

4. 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

(a) Section 1 was repealed in part by the Local Government and Rating Act 1997 (c.29), Schedule 4.

(b) 2005 asp 16.

(c) 2010 asp 3.

- (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962^(a), section 25A of the Local Government (Scotland) Act 1966^(b) or paragraph 4 of Schedule 2 to the Local Government and Rating Act 1997^(c).

St Andrew's House,
Edinburgh
7th February 2012

JOHN SWINNEY
A member of the Scottish Executive

(a) 1962 c.9.

(b) 1966 c.51; section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

(c) 1997 c.29; paragraph 4 was amended by the Local Government in Scotland Act 2003 (asp 1), section 28.

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 years 2012-2013, 2013-2014 and 2014-2015.

Regulation 3 provides a formula for an additional amount payable as rates for lands and heritages used as shops which have a rateable value of £300,000 or more and which are, on any day, licensed to sell alcohol for consumption off the premises and registered to sell tobacco.

Regulation 3(4) provides additional factors for each of the three financial years, of 0.093 in 2012-2013 and 0.13 in each of the two following years.

Regulation 4 allows for exemptions and discretionary reductions.

© Crown Copyright 2012

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland.

£4.00

S5400 02/2012 325400T 19585

ISBN 978-0-11-101608-4



9 780111 016084