



# Local Government in Scotland Act 2003

## 2003 asp 1

### PART 5

#### RATING AND COUNCIL TAX

#### **29 Rate relief for food stores in rural settlements**

In paragraph 3 (mandatory rate relief for general stores etc. in rural settlements) of that Schedule—

- (a) in sub-paragraph (2)(c)(i), after the word “store” there is inserted “, qualifying food store”;
- (b) after sub-paragraph (3) there is inserted—

“(3A) The whole or part of lands and heritages is used as a qualifying food store for any period in a financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.

(3B) In subsection (3A) above, the supply of food in the course of catering includes—

- (a) any supply of food for consumption on the premises on which it is supplied; and
- (b) any supply of hot food for consumption off those premises; and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—
  - (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and
  - (ii) is at the time of supply above that temperature.”; and
- (c) after sub-paragraph (5) there is inserted—

“(6) The amendments to this paragraph made by section 29 of the Local Government in Scotland Act 2003 (asp 1) (which extend mandatory relief to certain food stores) are to have effect only as respects financial years beginning on or after 1st April 2003.”.