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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 77**

**The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018**

**Rating of lands and heritages partly unoccupied for a short time**

3.—(1) The classes of lands and heritages prescribed under section 24A(4) of the 1966 Act are—

- (a) all relevant lands and heritages, other than—
  - (i) industrial lands and heritages; or
  - (ii) lands and heritages to which any of the conditions specified in Parts 1 or 4 of the schedule applies; and
- (b) all relevant lands and heritages—
  - (i) which are industrial lands and heritages;
  - (ii) part of which has been unoccupied for a continuous period of more than 6 months; and
  - (iii) which are not lands and heritages to which any of the conditions specified in Parts 1 or 4 of the schedule applies.

(2) Where the part of the lands and heritages prescribed by virtue of paragraph (1) which has been unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than 6 weeks beginning with that day, then for the purposes of paragraphs (1)(b)(ii) and (3)(a) that part shall be treated as having been unoccupied on that day and throughout that period.

(3) 90% is the percentage prescribed under section 24A(4)(b)(ii) of the 1966 Act in relation to lands and heritages—

- (a) within the class prescribed by paragraph (1)(a) which have been unoccupied for a continuous period of more than 3 months; and
- (b) within the class prescribed by paragraph (1)(b).