SCOTTISH STATUTORY INSTRUMENTS

2000 No. 57

RATING AND VALUATION

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2000

Made - - - - 9th March 2000 Laid before the Scottish Parliament - - - 10th March 2000 Coming into force - 1st April 2000

The Scottish Ministers, in exercise of the powers conferred on them by paragraphs 3(2)(b) and 4(2) (b) of Schedule 2 to the Local Government and Rating Act 1997(1) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2000 and shall come into force on 1st April 2000.

Amendment of rateable value limits

- **2.** In article 3 of the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 1997(2)—
 - (a) in paragraph (1), for "£5,000" there shall be substituted "£6,000"; and
 - (b) in paragraph (2), for "£10,000", there shall be substituted "£12,000".

St Andrew's House, Edinburgh 9th March 2000

Jack McConnell
A member of the Scottish Executive

 ¹⁹⁹⁷ c. 29. 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).

⁽²⁾ S.I.1997/2827.

EXPLANATORY NOTE

(This note is not part of the Order)

Schedule 2 to the Local Government and Rating Act 1997 makes provision for mandatory relief from non-domestic rates for certain general stores and post offices, and discretionary relief for property used for purposes beneficial to the local community, in settlements of less than 3,000 people in areas of Scotland designated as rural areas by the Secretary of State.

Article 2 of this Order amends the prescribed maxima of rateable value, above which property will not be eligible for the relief. The amended maxima are £6,000 in relation to mandatory relief, and £12,000 in relation to discretionary relief.