
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Charitable and other reductions

18.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments:—
 - (i) section 4(2) of the 1962 Act⁽¹⁾;
 - (ii) section 24(3) of the 1966 Act⁽²⁾;
 - (iii) the Rating (Disabled Persons) Act 1978⁽³⁾;
 - (iv) paragraph 3 of Schedule 2 to the 1997 Act;
- (b) regulation 7 or Part III or IV above has effect as regards those lands and heritages and that day; and
- (c) regulation 19 below does not have effect.

(2) Where this regulation has effect, the amount payable shall be determined by applying the enactments referred to in paragraph (1)(a) above to the amount determined under regulation 7 or Part III or IV above, as the case may be, in the same manner as those enactments are applied to the full amount payable as rates in respect of lands and heritages and a day in the case where neither regulation 7 nor Part III or IV above has effect.

(1) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(a) and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(a) and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.
(2) Section 24 was substituted by the 1994 Act, section 154.
(3) 1978 c. 40.