
SCOTTISH STATUTORY INSTRUMENTS

2003 No. 141

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2003

Amendment of rateable value limits

2. For article 3(1) of the Non Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 1997(1), there shall be substituted—

“(1) The amount prescribed for the purposes of paragraph 3(2)(b) of Schedule 2 to the Act(2) (mandatory relief) shall be—

- (a) in the case of any lands and heritages which, in whole or in part, are used as a qualifying general store, qualifying food store(3) or qualifying post office, £6,000; and
- (b) in the case of any lands and heritages which satisfy the conditions prescribed for the purposes of paragraph 3(2)(c)(ii) of that Schedule(4), £9,000.”

(1) S.I.1997/2827, amended by S.S.I 2000/57.

(2) Article 1 of S.S.I.1997/2827 defines “the Act”.

(3) Section 29 of the [Local Government in Scotland Act 2003 \(asp 1\)](#) amends paragraph 3(2)(c)(i) of Schedule 2 to the Local Government and Rating Act 1997 to add qualifying food stores to those lands and heritages qualifying for mandatory relief.

(4) Article 3 of the [Non-Domestic Rating \(Petrol Filling Stations, Public Houses and Hotels\) \(Scotland\) Order 2003\(S.S.I.188\)](#) prescribes conditions for the purposes of paragraph 3(2)(c)(ii) of Schedule 2 to the Local Government and Rating Act 1997.