

2003 No. 141

RATING AND VALUATION

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

Made 6th March 2003

Laid before the Scottish Parliament 7th March 2003

Coming into force 1st April 2003

The Scottish Ministers, in exercise of the powers conferred by section 8(3) of, and paragraph 3(2)(b) of Schedule 2 to, the Local Government and Rating Act 1997^(a) 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 2003 and shall come into force on 1st April 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^(b), there shall be substituted—

“(1) The amount prescribed for the purposes of paragraph 3(2)(b) of Schedule 2 to the Act^(c) (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^(d) 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^(e), £9,000.”

ANDREW P KERR

A member of the Scottish Executive

St Andrew's House,
Edinburgh
6th March 2003

(a) 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).
(b) S.I. 1997/2827, amended by S.S.I. 2000/57.
(c) Article 1 of S.S.I. 1997/2827 defines “the Act”.
(d) 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.
(e) 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.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Non-Domestic (Rural Areas and Rateable Value Limits) (Scotland) Order 1997 to prescribe the maximum rateable value above which lands and heritages covered by the Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2003 will not be eligible for mandatory relief. For these types of lands and heritages the maximum rateable value is prescribed as £9,000. In the case of any other lands and heritages, the maximum rateable value is £6,000.

£1.50

© Crown Copyright 2003

Printed in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland
150 03/03 19593

