

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2006 No. 158**

**The Non-Domestic Rates (Levyng)  
(Scotland) (No. 2) Regulations 2006**

**PART IV**

**LANDS AND HERITAGES WITH RATEABLE VALUE OF £11,500 OR LESS**

**Amount payable as rates**

**14.**—(1) This regulation applies to lands and heritages on a day in the relevant year where they have a rateable value of £11,500 or less.

(2) Subject to paragraphs (3) and (4), where the cumulative rateable value of lands and heritages to which this Part applies falls within one of the ranges specified in column 1 (cumulative rateable value range) of the table below, the amount of rates payable shall be reduced by the percentage of rate relief specified in the corresponding entry in column 2 (percentage of rate relief).

<i>Cumulative rateable value range</i>	<i>Percentage of rate relief</i>
Less than £3,500	50%
£3,500 or above but under £4,500	40%
£4,500 or above but under £5,750	30%
£5,750 or above but under £7,000	20%
£7,000 or above but under £8,000	10%

(3) Where the amount of rates payable in respect of any lands and heritages to which this regulation applies falls to be—

- (a) 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) section 24A of the 1966 Act(3);
  - (iv) the 1978 Act;
  - (v) paragraphs 3 and 3A of Schedule 2 to the 1997 Act(4); or

---

(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 Local Government etc. (Scotland) Act 1994 (c. 39), section 154.

(3) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), section 155.

(4) Paragraph 3 was amended and paragraph 3A was inserted by sections 28 and 29 respectively of the [Local Government in Scotland Act 2003](#), asp 1.

(b) determined in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956<sup>(5)</sup>,

then the amount of rate relief shall be restricted to 5% in respect of the rates payable as so reduced or, as the case may be, determined.

(4) Where the amount of rates payable in respect of any lands and heritages to which this regulation applies falls to be reduced or remitted by virtue of a rating authority exercising any of the powers listed at regulation 18(b), and paragraph (3) does not apply, then the percentage of rate relief as calculated under paragraph (2) shall be applied to the rates payable as so reduced or, as the case may be, remitted.

(5) Where the cumulative rateable value is £8,000 or above but includes lands and heritages which are valued at £11,500 or under then the amount of rate relief for any such lands and heritages that are valued at £11,500 or under shall be 5%.

(6) For the purposes of this regulation the “cumulative rateable value” is the total rateable value of all lands and heritages occupied by an individual ratepayer in Scotland.

---

(5) 1956 c. 50; section 7B was inserted by the Local Government and Housing Act 1989 (c. 42), section 145 and Schedule 6, paragraph 4.