

2008 No. 83

RATING AND VALUATION

**The Non-Domestic Rating (Unoccupied Property) (Scotland)
Amendment Regulations 2008**

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| <i>Made</i> - - - - | <i>4th March 2008</i> |
| <i>Laid before the Scottish Parliament</i> | <i>5th March 2008</i> |
| <i>Coming into force</i> - - | <i>1st April 2008</i> |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 24(2) and 24A(4) of the Local Government (Scotland) Act 1966(a) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2008 and come into force on 1st April 2008.

Amendment of Regulations

2. In Part 1 of the Schedule to the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994(b), insert—

- (a) in paragraph (e) after “company”, “or limited liability partnership”;
- (b) after paragraph (e)—

“(f) the owner of the lands and heritages is a company or limited liability partnership, which on or after 1st April 2008—

- (i) remains subject to an administration order made under Part II of the Insolvency Act 1986(c); or

(a) 1966 c.51; section 24 was substituted, and section 24A inserted, by the Local Government etc. (Scotland) Act 1994 (c.39), sections 154 and 155. 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. 1994/3200; Part 1 of the Schedule was amended by the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2000 (S.S.I. 2000/55).

(c) 1986 c.45. Part II of the Act was substituted and Schedule B1 was inserted by section 248 of the Enterprise Act 2002 (c.40); where a petition for an administration order was presented under Part II of the Act before 15th September 2003, the original provisions of that Part continue to apply in accordance with Article 3 of the Enterprise Act 2002 (Commencement No. 4 and Transitional Provisions and Savings) Order 2003 (S.I. 2003/2093). The provisions of Part II, Part IV and Schedule B1 were applied to limited liability partnerships by the Limited Liability Partnerships Regulations 2001 (S.I. 2001/1090) (as amended by S.I. 2005/1989) and the Limited Liability Partnerships (Scotland) Regulations 2001 (S.S.I. 2001/128).

(ii) is in administration (within the meaning of paragraph 1 of Schedule B1 to that Act).”.

St Andrew's House
Edinburgh
4th March 2008

JOHN SWINNEY
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994 to exclude lands and heritages owned by a company or limited liability partnership in administration or a limited liability partnership which is being wound up from the lands and heritages prescribed under the Local Government (Scotland) Act 1966. The effect of this exclusion is that no rates shall be payable in respect of unoccupied lands and heritages owned by such a company or limited liability partnership or, where such lands and heritages are partly occupied and the rateable value has been apportioned between the occupied and unoccupied parts, in respect of the unoccupied part.

This amendment brings the rating of unoccupied lands and heritages owned by a company or limited liability partnership in administration or a limited liability partnership being wound up into line with that of such lands and heritages owned by a company which is subject to a winding-up order or in the process of winding up voluntarily.

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