SCOTTISH STATUTORY INSTRUMENTS

2010 No. 37

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2010

Citation and commencement

1. This Order may be cited as the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2010 and shall come into force on 1st April 2010.

Amendment of the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005

2.—(1) The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005(1) is amended as follows.

(2) In article 3(1) (rateable value limits for mandatory relief)—

- (a) In subparagraph (a) for "£7,000" substitute "£8,500";
- (b) In subparagraph (b) for "£10,500" substitute "£12,750"; and

(3) In article 3(2) (rateable value limits for discretionary rate relief) for "£14,000" substitute "£17,000".

St Andrew's House, Edinburgh 9th February 2010

JOHN SWINNEY A member of the Scottish Executive