

SCOTTISH STATUTORY INSTRUMENTS

2012 No. 353

**The Non-Domestic Rates (Levying)
(Scotland) (No. 3) Regulations 2012**

Amount payable as rates – lands and heritages with rateable value of £18,000 or less

3.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the relevant year where they have—

- (a) a rateable value of £18,000 or less; and
- (b) a cumulative rateable value not exceeding £25,000.

(2) Subject to paragraph (3), where the cumulative rateable value of lands and heritages 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 specified in the corresponding entry in column 2 (percentage of rate relief).

<i>Cumulative rateable value range</i>	<i>Percentage of rate relief</i>
£10,000 or less	100%
More than £10,000 but not exceeding £12,000	50%
More than £12,000 but not exceeding £18,000	25%
More than £18,000 but not exceeding £25,000	25% on each individual property with a rateable value of £18,000 or less

(3) The amount of rate relief calculated under paragraph (2) shall be reduced by the amount of any—

- (a) reduction by virtue of one or more of the following enactments—
 - (i) section 4(2) of the 1962 Act(1);
 - (ii) section 4(5)(c) of the 1962 Act(2);
 - (iii) section 24(3) of the 1966 Act(3);
 - (iv) section 24A of the 1966 Act(4);
 - (v) the Rating (Disabled Persons) Act 1978(5);

- (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); the Local Government Finance Act 1988 (c.41), section 137 and Schedule 12, paragraph 7; and the Charities and Trustee Investment (Scotland) Act 2005 (asp 10), section 98(2).
- (2) Section 4(5) was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 57; the Local Government and Rating Act 1997 (c.29), Schedule 3, paragraph 2(a); and the Charities and Trustee Investment (Scotland) Act 2005 (asp 10), section 98.
- (3) Section 24 was substituted by the Local Government etc. (Scotland) Act 1994 (c.39), section 154.
- (4) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 155.
- (5) 1978 c.40.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (vi) paragraph 3 of Schedule 2 to the 1997 Act⁽⁶⁾; or
- (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956⁽⁷⁾,
- but only to the extent that the amount of such rate relief is reduced to nil.

(6) Paragraph 3 was amended by the Postal Services Act 2000 (c.26), Schedule 8, paragraph 25; the Local Government in Scotland Act 2003 (asp 1), section 29; and the Postal Services Act 2011 (c.5), Schedule 12, paragraph 148.

(7) 1956 c.60; section 6(1) was amended by the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c.47), section 34 and Schedule 6; the Local Government and Housing Act 1989 (c.42), section 145 and Schedule 6, paragraph 3; section 7B was inserted by the Local Government and Housing Act 1989 (c.42), section 145 and Schedule 6, paragraph 4.