SCOTTISH STATUTORY INSTRUMENTS

2014 No. 31

The Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2014

Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994

- 4. In regulation 4 (lands and heritages to be treated as unoccupied)—
 - (a) in paragraph (1)(b)(i) after "shop premises" insert "or were used as a hotel, public house or restaurant";
 - (b) in paragraph (1)(b)(ii) after "shop premises" insert "or are being used as a hotel, public house or restaurant";
 - (c) in paragraph (1)(c) for "£45,000" substitute "£65,000"; and
 - (d) in paragraph (3) after "2016" insert "or in respect of lands and heritages used for payday lending".