

**2015 No. 49**

**RATING AND VALUATION**

**The Non-Domestic Rates (Levy) (Scotland) Amendment  
Regulations 2015**

*Made* - - - - *3rd February 2015*  
*Laid before the Scottish Parliament* *5th February 2015*  
*Coming into force* - - *1st April 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(a) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Levy) (Scotland) Amendment Regulations 2015 and come into force on 1st April 2015.

**Amendment of the Non-Domestic Rates (Levy) (Scotland) Regulations 2014**

2.—(1) In the Non-Domestic Rates (Levy) (Scotland) Regulations 2014(b)—

- (a) in regulation 4(2), for “2014/15” substitute “2015-16”; and
- (b) in regulation 4(3), for “0.011” substitute “0.013”.

(2) The amendments made by paragraph (1) do not affect the continuing operation of the Non-Domestic Rates (Levy) (Scotland) Regulations 2014 as regards the financial year 2014-2015.

**Revocation of the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2012**

3.—(1) Subject to paragraph (2), the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2012(c) are revoked.

---

(a) 1994 c.39; section 153 was amended by the Climate Change (Scotland) Act 2009 (asp 12), section 67. 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.S.I. 2014/30.  
(c) S.S.I. 2012/29.

(2) Nothing in paragraph (1) affects the continuing operation of the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2012 as regards any day prior to 1st April 2015.

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew's House,  
Edinburgh  
3rd February 2015

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rates (Levy) (Scotland) Regulations 2014 (“the 2014 Regulations”). Regulation 2 of these Regulations amends the additional factor, S, set out in regulation 4 of the 2014 Regulations, to 0.013. This additional factor will apply for the financial year 2015-2016 to lands and heritages with a rateable value over £35,000.

Regulation 3 of these Regulations revokes the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2012.

---

© Crown copyright 2015

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen’s Printer for Scotland.

£4.25

S2015020421 02/2015 19585

<http://www.legislation.gov.uk/id/ssi/2015/49>

ISBN 978-0-11-102629-8



9 780111 026298