
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 119

The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

Applications for relief

6.—(1) An application for relief under these Regulations must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(2) An application under paragraph (1) is to be made to the local authority by—

- (a) addressing it to the authority; and
- (b) delivering it or sending it to the authority’s office by post or electronic communication.

(3) In this regulation—

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 (“the 2000 Act”)(**1**);

“local authority” means the rating authority in whose valuation roll the entry for the lands and heritages appears;

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership;
- (b) a trust, a trustee of that trust;
- (c) a body corporate, a director of that body; and

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) of the 2000 Act.

(1) 2000 c.7. Section 15(1) was amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c.21).