
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 119

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

Exemptions and discretionary reductions and remissions

7. Nothing in these Regulations is to—
- (a) require rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
 - (b) prejudice any power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962⁽¹⁾, section 25A of the Local Government (Scotland) Act 1966⁽²⁾ or paragraph 4 of Schedule 2 to the Local Government and Rating Act 1997⁽³⁾.

(1) 1962 c.9. Section 3A was inserted by section 140 of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was amended by paragraph 57 of Schedule 13 to the Local Government etc. (Scotland) Act 1994, paragraph 2(a) of Schedule 3 to the Local Government and Rating Act 1997 and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(2) 1966 c.51. Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994.

(3) 1997 c.29. Paragraph 4 was amended by section 28 of the Local Government in Scotland Act 2003 (asp 1).