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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 120**

**RATING AND VALUATION**

**The Non-Domestic Rates (Steel Sites) (Scotland) Regulations 2016**

*Made* - - - - 22nd February 2016  
*Laid before the Scottish Parliament* - - - - 24th February 2016  
*Coming into force* - - 1st April 2016

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Steel Sites) (Scotland) Regulations 2016 and come into force on 1st April 2016.

**Interpretation**

2. In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975<sup>(2)</sup>;

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854<sup>(3)</sup>;

“rates” means non-domestic rates levied under section 7B of the 1975 Act<sup>(4)</sup>; and

“valuation roll” means the roll made up under section 1 of the 1975 Act<sup>(5)</sup>.

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(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). 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](#)).

(2) 1975 c.30.

(3) 1854 c.91. Section 42 was amended by the Statute Law Revision Act 1892 ([c.19](#)) and section 152 of the Local Government etc. (Scotland) Act 1994.

(4) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 ([c.14](#)) and amended by paragraph 100(4) of Schedule 13 to the Local Government etc. (Scotland) Act 1994.

(5) Section 1 was repealed in part by section 34 of and Schedule 6 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 ([c.47](#)), Schedule 14 to the Local Government etc. (Scotland) Act 1994 and Schedule 4 to the Local Government and Rating Act 1997 ([c.29](#)).

### **Relief granted - lands and heritages comprising steel sites**

3.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages at the addresses specified in paragraph (2) on a day in the financial year beginning on 1st April 2016 if—

- (a) those lands and heritages are used for the sole or main purpose of carrying on the manufacture of basic iron and steel and of ferro-alloys; and
- (b) an application for relief is made in accordance with regulation 4.

(2) The addresses are—

- (a) Park Street, Motherwell, ML1 1PF;
- (b) Clydebridge Steel Works, Cambuslang, Glasgow, G72 7TX.

(3) Subject to paragraph (4), no rates are payable where paragraph (1) applies.

(4) The rate relief granted by this regulation is to be made only to the extent that that relief is compatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union<sup>(6)</sup>.

### **Applications for relief**

4.—(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”)<sup>(7)</sup>;

“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.

St Andrew's House,  
Edinburgh  
22nd February 2016

*JOHN SWINNEY*  
A member of the Scottish Government

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(6) OJ C 326, 26.10.2012, p.47.

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

## **EXPLANATORY NOTE**

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

These Regulations provide 100% relief from business rates in respect of lands and heritages at the addresses specified in regulation 3(2) if they are used for the sole or main purpose of carrying on the manufacture of basic iron and steel and of ferro-alloys.

An application must be made to obtain the relief and regulation 4 sets out how the applications are to be made.

No business and regulatory impact assessment has been prepared for these Regulations as no adverse impact on businesses, charities or voluntary bodies is foreseen.