

2016 No. 124

RATING AND VALUATION

**The Non-Domestic Rating (Unoccupied Property) (Scotland)
Amendment Regulations 2016**

Made - - - - *23rd 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 sections 24(2) and (3), 24A(4) and 24B(3) of the Local Government (Scotland) Act 1966(a) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2016 and come into force on 1st April 2016.

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

2. The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994(b) are amended as follows.

Amendment of regulation 2

3. For regulation 2 (rating of lands and heritages that are unoccupied, or treated as unoccupied), substitute—

“2.—(1) The following are prescribed as classes of lands and heritages under section 24(2) of the 1966 Act—

- (a) all relevant lands and heritages, other than—
 - (i) industrial lands and heritages; or
 - (ii) lands and heritages to which any of the conditions specified in Parts 1, 1A and 2 of the Schedule applies;
- (b) all relevant lands and heritages which—
 - (i) are industrial lands and heritages;

(a) 1966 c.51. Section 24 was substituted, and sections 24A and 24B inserted, by the Local Government etc. (Scotland) Act 1994 (c.39), sections 154 and 155. All three sections are amended by the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), section 1. The relevant functions of the Secretary of State under sections 24 and 24A were transferred to the Scottish Ministers by the Scotland Act 1998 (c.46), section 53.

(b) S.I. 1994/3200, as amended by S.S.I. 2000/55, S.S.I. 2008/83, S.S.I. 2013/37 and S.S.I. 2014/31.

- (ii) have been unoccupied for a continuous period of more than 6 months; and
 - (iii) are not lands and heritages to which any of the conditions specified in Parts 1, 1A and 2 of the Schedule applies;
 - (c) all lands and heritages that are, by virtue of regulation 4, to be treated as unoccupied for the purposes of section 24 of the 1966 Act.
- (2) In determining the period during which lands and heritages have been continuously unoccupied for the purposes of paragraphs (1)(b)(ii) and (3)(a)—
- (a) they are to be regarded as having been occupied in any period during which any of the conditions in Parts 1, 1A and 2 of the Schedule (except the condition previously in paragraph (a)(iii) of Part 1) applied to them; and
 - (b) they are to be regarded as having been unoccupied during any period of occupation—
 - (i) that ends within 6 weeks of beginning; or
 - (ii) in which they were, by virtue of regulation 4, treated as unoccupied.
- (3) 90% is the percentage prescribed under section 24(3) of the 1966 Act in relation to lands and heritages—
- (a) within the class prescribed by paragraph (1)(a) which have been unoccupied for a continuous period of more than 3 months; and
 - (b) within the class prescribed by paragraph (1)(b).”.

Amendment of regulation 3

4. In regulation 3 (rating of lands and heritages partly unoccupied for a short time)—

- (a) in paragraph (1)—
 - (i) for “class”, substitute “classes”;
 - (ii) for “is”, substitute “are”;
 - (iii) for the words after “applies)”, substitute—
 - “which—
 - (a) are not industrial lands and heritages; or
 - (b) are industrial lands and heritages and part of which has been unoccupied for a continuous period of more than 6 months.”;
- (b) in paragraph (2), for “paragraph (1) above” substitute “paragraphs (1)(b) and (3)(a)”; and
- (c) for paragraph (3), substitute—
 - “(3) 90% is the percentage prescribed under section 24A(4)(b)(ii) of the 1966 Act in relation to lands and heritages—
 - (a) within the class prescribed by paragraph (1)(a) which have been unoccupied for a continuous period of more than 3 months; and
 - (b) within the class prescribed by paragraph (1)(b).”.

Amendment of regulation 4

5. In paragraph (3) of regulation 4 (lands and heritages to be treated as unoccupied), for “2016” substitute “2017”.

Amendment of the Schedule

6. In the Schedule (conditions for the purposes of regulations 2 and 3)—

- (a) in Part 1, in paragraph (a)—
 - (i) after sub-paragraph (i), insert “or”; and

- (ii) omit sub-paragraph (iii) and the word “or” immediately before it; and
- (b) in Part 1A—
 - (i) in paragraph (a), for “2016” substitute “2017”; and
 - (ii) in paragraph (f), for “2017/18” substitute “2018/19”.

St Andrew’s House,
Edinburgh
23rd February 2016

JOHN SWINNEY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994 (“the 1994 Regulations”).

Regulation 3 substitutes a new regulation 2 in the 1994 Regulations. That regulation sets out the classes of lands and heritages which are prescribed under section 24(2) of the Local Government (Scotland) Act 1966. The effect of prescribing a class under that provision is that lands and heritages falling within the class are subject to non-domestic rates when unoccupied. The prescribed classes cover most non-industrial property, and industrial property which has been unoccupied for a continuous period of more than 6 months. Rates are payable at 50% of what they would be if the property was occupied, or 90% where the property in question has been unoccupied for more than 3 months.

Regulation 4 amends regulation 3 of the 1994 Regulations. That regulation 3 deals with the rating of lands and heritages partly unoccupied for a short time and the changes bring it into line with the approach in regulation 2 of the 1994 Regulations (as substituted by these Regulations).

Regulations 5 and 6 make provision to extend the “Fresh Start” and “New Start” rates relief schemes. The “Fresh Start” scheme is extended until 31st March 2017, whilst the “New Start” scheme is extended until 31st March 2019 (provided the relevant new entry in the valuation roll is made no later than 31st March 2017).

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