
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 61

The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017

Exemptions and discretionary reductions and remissions

6. Nothing in these Regulations—
- (a) requires 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) prejudices any power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act⁽¹⁾, section 25A of the 1966 Act⁽²⁾ or paragraph 4 of schedule 2 of the Local Government and Rating Act 1997⁽³⁾.

(1) Section 4 is relevantly amended by the 1994 Act, schedule 13, paragraph 57, the Local Government and Rating Act 1997 (c.29), schedule 3, paragraph 2(a) and the Charities and Trustee Investment (Scotland) Act 2005 (asp 10), section 98(3).

(2) Section 25A was inserted by the 1994 Act, section 156.

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