
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 4

General

Applications for relief

17.—(1) An application for relief must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer, and—

- (a) “person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—
 - (i) a partnership, a partner of that partnership;
 - (ii) a trust, a trustee of that trust;
 - (iii) a body corporate, a director of that body; and
- (b) “sign” or “signed” in relation to an application made by electronic communication means an electronic signature, as defined in section 7(2) of the Electronic Communications Act 2000⁽¹⁾.

(2) An application under paragraph (1) must 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.

Amendment of the Non-Domestic Rates (Levy) (Scotland) Regulations 2017

18. After paragraph (3) of regulation 4 (amount payable as rates – lands and heritages with rateable value more than £51,000) of the 2017 Regulations, insert—

“(4) No additional amount is payable under paragraph (3) for a day on which relief under regulation 7 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 has effect in respect of the lands and heritages in question.”.

⁽¹⁾ 2000 c.7; section 7(2) was amended by S.I. 2016/696.