
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 77

The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018

Lands and heritages to be treated as unoccupied

4. The classes of lands and heritages prescribed under section 24B(3) are—
- (a) all lands and heritages which have been continuously occupied since a date on or after 1 April 2018 in respect of which the following conditions are met—
 - (i) for a continuous period of 6 months immediately prior to being occupied the lands and heritages were unoccupied and the person or persons entitled to possession of the lands and heritages during that period were in receipt of relief under section 24 of the 1966 Act;
 - (ii) the rateable value of the lands and heritages is no greater than £65000;
 - (iii) no longer than 12 months have elapsed since the lands and heritages became occupied;
 - (iv) the lands and heritages are not used for payday lending; and
 - (v) the person entitled to possession of the lands and heritages has submitted an application to the rating authority in whose roll the entry for the lands and heritages appear, requesting that they are treated as unoccupied, along with such information as is necessary for that authority to establish that the conditions in this paragraph are met.
 - (b) all lands and heritages which have been continuously occupied since a date prior to 1 April 2018 in respect of which the following conditions are met—
 - (i) for a continuous period of 12 months immediately prior to being occupied the lands and heritages were unoccupied and the person or persons entitled to possession of the lands and heritages during that period were in receipt of relief under section 24 of the 1966 Act;
 - (ii) either—
 - (aa) when last previously occupied, the lands and heritages were in use as office premises or in use as shop premises or were used as a restaurant, public house or hotel; or
 - (bb) where the lands and heritages have never previously been occupied, they are in use as office premises or in use as shop premises or are being used as a restaurant, public house or hotel;
 - (iii) the rateable value of the lands and heritages is no greater than £65000;
 - (iv) no other reduction is being made to the liability of the person entitled to possession of the lands and heritages to pay rates;
 - (v) no longer than 12 months have elapsed since the lands and heritages became occupied;
 - (vi) the lands and heritages are not used for payday lending; and

- (vii) the person entitled to possession of the lands and heritages has submitted an application to the rating authority in whose roll the entry for the lands and heritages appear, requesting that they are treated as unoccupied, along with such information as is necessary for that authority to establish that the conditions in this paragraph are met.