
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 55

RATING AND VALUATION

**The Non-Domestic Rates (Islands and Remote Areas
Hospitality Relief) (Scotland) Regulations 2024**

Made - - - - 20th February 2024
*Laid before the Scottish
Parliament* - - - - 22nd February 2024
Coming into force - - 1st April 2024

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

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024 and come into force on 1 April 2024.

Interpretation

2. In these Regulations—

“island” means a naturally formed area of land in Scotland which is—

- (a) surrounded on all sides by the sea (ignoring artificial structures such as bridges), and
- (b) above water at high tide,

“lands and heritages” has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854⁽²⁾,

“rates” means non-domestic rates levied under section 7B (provisions as to setting of non-domestic rates) of the Local Government (Scotland) Act 1975⁽³⁾.

(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12) and section 15 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4). 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) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 39).

(3) 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 of the Local Government etc. (Scotland) Act 1994.

Applications for relief

- 3.—(1) An application for relief under these Regulations must—
- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer, and
 - (b) be made to the rating authority in whose roll the entry for the lands and heritages appears by—
 - (i) addressing it to the authority, and
 - (ii) delivering it or sending it to the authority’s office by post or electronic communication.
- (2) For the purposes of paragraph (1)—
- “electronic communication” has the meaning given to it by section 15(1) (general interpretation) of the Electronic Communications Act 2000 (“the 2000 Act”)(4),
- “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,
- “sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) (electronic signatures and related certificates) of the 2000 Act(5).

Relief for lands and heritages used for hospitality purposes on islands and in specified remote areas

- 4.—(1) This regulation grants relief to a person liable to pay rates in respect of lands and heritages on a day in the 2024-2025 financial year where—
- (a) the lands and heritages are situated—
 - (i) on an island, or
 - (ii) in one of the following—
 - (aa) that part of the area known as Cape Wrath which is enclosed by the boundary described in Part 1 of schedule 1
 - (bb) that part of the area known as Knoydart which is enclosed by the boundary described in Part 2 of schedule 1,
 - (cc) that part of the area known as Scoraig which is enclosed by the boundary described in Part 3 of schedule 1,
 - (b) the lands and heritages are wholly or mainly used on that day for a purpose specified in the classes in schedule 2, and
 - (c) an application for relief is made in accordance with regulation 3.
- (2) Subject to paragraph (3), the relief granted is that the rates payable in respect of that day are reduced to nil.
- (3) The maximum amount by which the liability of any person to pay rates may be reduced under this regulation is £110,000.

(4) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(5) Section 7(2) was amended by S.I. 2016/696.

St Andrew's House,
Edinburgh
20th February 2024

TOM ARTHUR
Authorised to sign by the Scottish Ministers

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SCHEDULE 1

Regulation 4(1)(a)

Description of areas – boundaries

PART 1

Cape Wrath

From OS Grid Reference NC 28476 60018, the boundary follows Abhainn an t-Strathann in a westerly, then north-westerly direction to OS Grid Reference NC 23085 63339. The boundary then follows the Sandwood Loch to OS Grid Reference NC 22556 65099, from which point it follows the high water coastline in a northerly, then easterly, then southerly direction to OS Grid Reference NC 35227 62844. From this point, the boundary follows the Grudie River in a westerly, then south-westerly direction to OS Grid Reference NC 31694 61853, and then in a south-westerly direction to the starting point at OS Grid Reference NC 28476 60018.

PART 2

Knoydart

From OS Grid Reference NM 91245 93007, the boundary follows Abhainn Ceann-loch-morair in a west-south-westerly direction to OS Grid Reference NM 86389 90774, and then the northern shore of Loch Morar to OS Grid Reference NM 73795 91798. From here, the boundary follows Allt an Inbhire Chruaidh, Lochan a' chuirn Duibh, and Lochan Stole in a northerly direction to OS Grid Reference NM 74476 93867. The boundary then follows a north-westerly direction to OS Grid Reference NM 75283 94662, from which it continues in an easterly, northerly, westerly, north-westerly, north-easterly, and then easterly direction, along the high water coastline, to OS Grid Reference NG 92820 07243. From here, the boundary continues in a south-south-easterly direction to OS Grid Reference NG 96593 01169, following which it follows the northern shore of Loch Cuaich in a westerly direction to OS Grid Reference NM 93224 99081, and then Allt Coire nan Gall in a southerly direction to OS Grid Reference NM 92709 97505. The boundary then goes in a southerly direction to the starting point at OS Grid Reference NM 91245 93007.

PART 3

Scoraig

From OS Grid Reference NH 08429 96166, the boundary follows Allt Uisge na Feith to OS Grid Reference NH 06951 93952, and then proceeds in a southerly direction to OS Grid Reference NH 05456 91758. The boundary then follows the high water coastline in a north-westerly, northerly, south-easterly, and north-easterly direction to the starting point at OS Grid Reference NH 08429 96166.

SCHEDULE 2

Regulation 4(1)(b)

Specified Purposes

Class 1 Bed and breakfast accommodation

Use as bed and breakfast accommodation.

Class 2 Camping site

Use as a camping site.

Class 3 Caravan

Use as a caravan (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960⁽⁶⁾).

Class 4 Caravan site

Use as a caravan site (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960⁽⁷⁾).

Class 5 Chalet, holiday hut and bothy

Use as a chalet, holiday hut or bothy.

Class 6 Guest house, hotel and hostel

Use as a guest house, hotel or hostel, where no significant element of care is provided.

Class 7 Public house

Use as a public house or nightclub where the following conditions are satisfied—

- (a) a premises licence authorising the sale of alcohol for consumption both on and off the premises has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005⁽⁸⁾,
- (b) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence, and
- (c) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises.

Class 8 Restaurant

Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.

Class 9 Self-catering holiday accommodation

Use as self-catering holiday accommodation.

Class 10 Timeshare accommodation

Use as timeshare accommodation.

⁽⁶⁾ 1960 c. 62. The term ‘caravan’ is defined in section 29(1) of that Act.

⁽⁷⁾ The term ‘caravan site’ is defined in section 1(4) of that Act.

⁽⁸⁾ 2005 asp 16. There are amendments to section 26 that are not relevant to these Regulations.

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for relief from liability to non-domestic rates for lands and heritages located on islands in Scottish waters and in certain remote areas in Scotland, and operating in specified areas of the hospitality sector, for the financial year 2024-25.

Regulation 3 makes provision for how an application to obtain the relief in regulation 4 must be made.

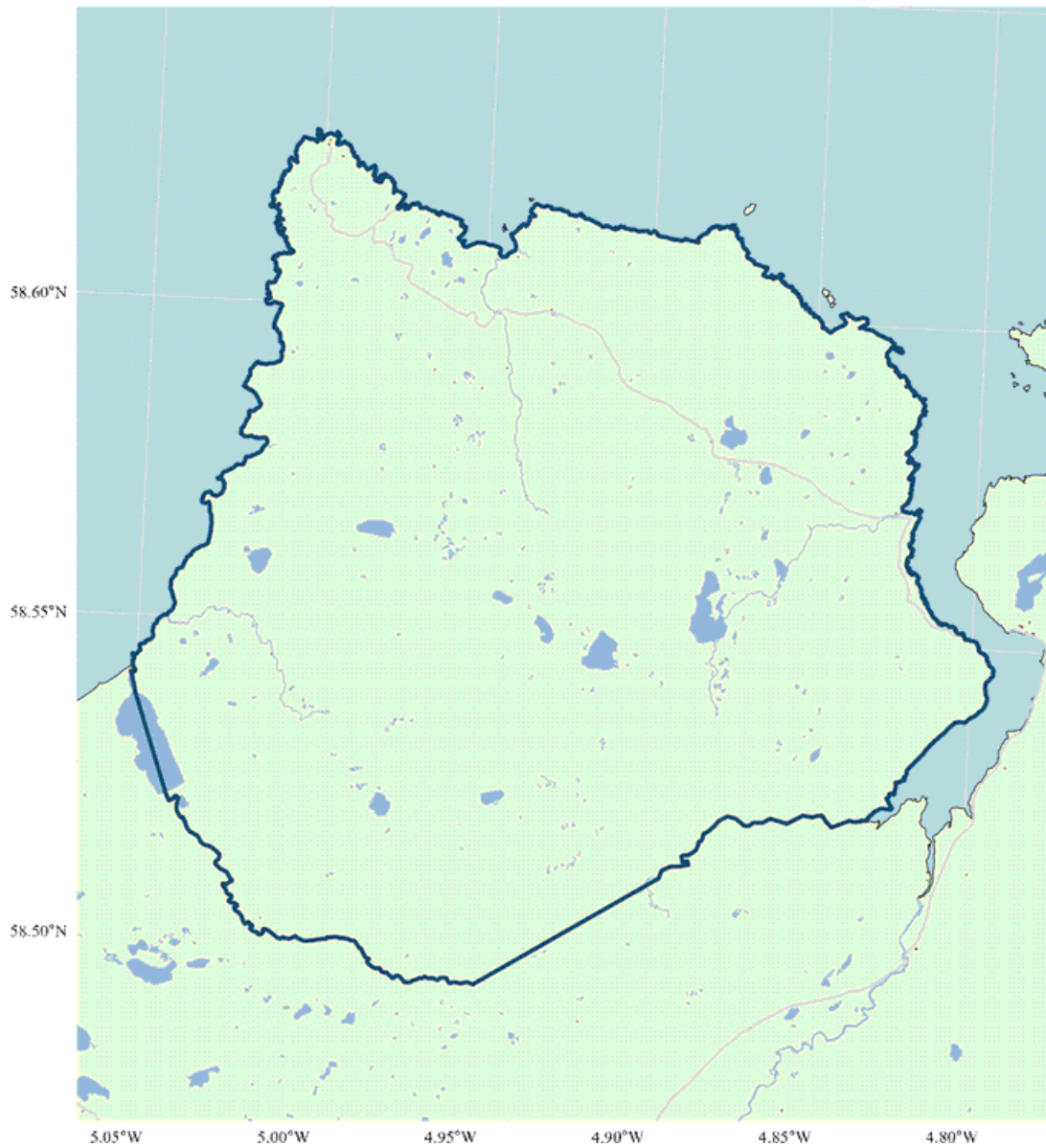
Regulation 4 provides for relief in respect of lands and heritages wholly or mainly used for one or more of the purposes specified in schedule 2 that are situated on an island (as defined in regulation 2) or in an area falling within the boundaries described in schedule 1. The boundaries in schedule 1 are described using Ordnance Survey National Grid references, along with a topographical description of the course of the boundary between each grid reference. Together these boundaries enclose the three areas in question.

The areas form part of peninsulas, namely Cape Wrath, Knoydart and Scoraig, which are not accessible via the public road network. Illustrative maps of the areas falling within the boundaries accompany this explanatory note. Copies are also available for inspection at the Scottish Government Local Government and Analytical Services Division, Victoria Quay, Edinburgh, EH6 6QQ.

Regulation 4(2), as read with regulation 4(1), provides that 100% relief is granted for the financial year 2024-25, with the qualification in regulation 4(3) that the relief may not reduce the rates liability of any particular ratepayer by more than £110,000.

This map depicts the area described in part 1 of schedule 1 (Cape Wrath) for illustrative purposes only and has no legal effect.

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This map depicts the area described in part 2 of schedule 1 (Knoydart) for illustrative purposes only and has no legal effect.

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