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STATUTORY INSTRUMENTS

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**1993 No. 234**

**The Non-Domestic Rates (Levyng)  
(Scotland) Regulations 1993**

**Application of regulation 4**

5.—(1) Subject to the following provisions of these Regulations, the lands and heritages to which regulation 4 applies are any lands and heritages falling within the following class of lands and heritages, namely any lands and heritages—

- (a) in respect of which there is an entry relating to the same lands and heritages in the valuation roll on both 31st March 1990 and 1st April 1990;
- (b) which are in the same occupation on both dates; and
- (c) to which regulation 4 of the Non-Domestic Rates (Levyng) (Scotland) Regulations 1992((1)) applied immediately before 1st April 1993.

(2) Regulation 4 does not apply to any lands and heritages for a prescribed financial year if their rateable value for that financial year is prescribed by or determined under an order made (whether or not before 1st April 1993) under section 6 of the 1975 Act((2)), except in the case of the following orders:—

- (a) the Docks and Harbours (Rateable Values) (Scotland) Order 1990((3));
- (b) the Caravan Sites and Pitches (Rateable Values) (Scotland) Order 1991((4));
- (c) any order so made relating to lands and heritages which are occupied for industrial or freight transport purposes;
- (d) any order so made relating to lands and heritages which are mines or quarries.

(3) Regulation 4 will cease to apply to any lands and heritages on the date on which—

- (a) any alteration takes effect to the entry relating to those lands and heritages which appeared in the valuation roll on 1st April 1990, where such alteration is in consequence of—
  - (i) any enlargement of those lands and heritages by the inclusion of other lands and heritages or part or parts thereof which were separately entered in the valuation roll on 1st April 1990; or
  - (ii) any reduction in extent of these lands and heritages by the separation of any part or parts thereof which will become lands and heritages appropriate for separate entry in the valuation roll, or for inclusion with other lands and heritages which are separately entered in that roll; or
- (b) any deletion of the entry relating to those lands and heritages in the valuation roll takes effect, irrespective of whether or not that entry is replaced by other entries in that roll which comprise or include part of those lands and heritages.

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(1) S.I.1992/642.

(2) Section 6(1) to (7) of the 1975 Act was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6 was subsequently amended by the Local Government Finance Act 1988, Schedule 12, paragraph 11, the Local Government and Housing Act 1989, Schedule 6, paragraph 18 and the 1992 Act, Schedule 13, paragraph 42.

(3) S.I. 1990/817.

(4) S.I. 1991/915.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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