
STATUTORY INSTRUMENTS

1994 No. 3146 (S.170)

RATING AND VALUATION

**The Non-Domestic Rating Contributions
(Scotland) Amendment Regulations 1994**

<i>Made</i>	- - - -	<i>7th December 1994</i>
<i>Laid before Parliament</i>		<i>9th December 1994</i>
<i>Coming into force</i>	- -	<i>31st December 1994</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(2) and 116(1) of, and paragraphs 10, 11(5)(a) and 12 of Schedule 12 to, the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1994 and shall come into force on 31st December 1994.

(2) In these Regulations, “the principal Regulations” means the Non-Domestic Rating Contributions (Scotland) Regulations 1992⁽²⁾.

Amendment of principal Regulations

2. The principal Regulations shall have effect—

- (a) in relation to the financial year beginning on 1st April 1995 with the amendments specified in regulations 6(b) and (d) and 7 below; and
- (b) in relation to that and each subsequent financial year with the amendments specified in regulations 3 to 5 and 6(a), (c), (e) and (f) below.

3. In regulation 4 of the principal Regulations, for the words “Secretary of State at the time he makes” there shall be substituted the words “authority at the time they make”⁽³⁾.

4. In regulation 9 of the principal Regulations, for the words “31st May in the year immediately following that” there shall be substituted the words “the end of the year”.

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made; paragraph 10 of Schedule 12 is amended (with effect from 31st December 1994) by virtue of paragraph 176(19)(b) of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c. 39) and S.I. 1994/3150.

(2) S.I. 1992/3061, as amended by S.I. 1993/3059.

(3) See paragraph 11(2) of Schedule 12 to the Local Government Finance Act 1992, as substituted (with effect from 4th January 1995) by virtue of the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 176(19)(c) and S.I. 1994/2850.

5. In Schedule 1 to the principal Regulations—
- (a) in each of paragraphs 2(i) and 3, for the words “243A(1) of the 1947 Act” there shall be substituted the words “24A(1) of the 1966 Act(4)”;
 - (b) in paragraph 2(ii)—
 - (i) for the word “relief”, there shall be substituted the word “remission”; and
 - (ii) for the words “244 of that Act” there shall be substituted the words “25A of that Act(5)”;
 - (c) in paragraph 4—
 - (i) for the word “relief”, there shall be substituted the word “remission”; and
 - (ii) for the words “244 of the 1947 Act” there shall be substituted the words “25A of the 1966 Act”.
6. In Schedule 2 to the principal Regulations—
- (a) in paragraph 1(2), for the words “, 6, 7, 9 and 10” there shall be substituted the words “and 6”;
 - (b) for sub-paragraphs (1) to (3) of paragraph 2, there shall be substituted the following sub-paragraph:—

“(1) It shall be assumed that the lands and heritages to be shown on the authority’s valuation roll and their rateable values for each relevant day will be the lands and heritages and the rateable values originally shown on the copies of the valuation roll for the year 1995-96 delivered to the authority under section 1(4) of the 1975 Act.”.
 - (c) for sub-paragraph (7) of paragraph 2, there shall be substituted the following sub-paragraph:—

“(7) It shall be assumed that the total amount described in paragraph 2 of Schedule 1 to these Regulations is the amount calculated under that paragraph in accordance with the assumptions prescribed in sub-paragraphs (1), (4) and (6) above, multiplied by 1.004.”;
 - (d) in paragraph 3, for the words “be so treated as the rateable value of those lands and heritages” there shall be substituted the words “continue to be the value apportioned to the occupied part of the lands and heritages under section 24A(1) of the 1966 Act”;
 - (e) in paragraph 4, for the words “paragraphs 4, 7, 9 and 10” there shall be substituted the words “paragraph 4”; and
 - (f) in paragraph 5(2), for the words “and 5” there shall be substituted the words “, 5 and 5A”.
7. In Schedule 3 to the principal Regulations, for paragraph 3(3)(b) there shall be substituted the following:—
- “(b) the reference in sub-paragraph (1) to the lands and heritages and rateable values originally shown on the copies of the valuation roll shall be treated as a reference to the lands and heritages and rateable values shown on the valuation roll on the day on which the calculations in accordance with this Schedule are made.”.

(4) Section 24A is inserted in the Local Government (Scotland) Act 1966 (c. 51) (with effect from 1st April 1995) by virtue of section 155 of the Local Government etc. (Scotland) Act 1994 and S.I. 1994/3150.

(5) Section 25A is inserted in the Local Government (Scotland) Act 1966 (with effect from 1st April 1995) by virtue of section 156 of the Local Government etc. (Scotland) Act 1994 and S.I. 1994/3150.

St Andrew's House,
Edinburgh
7th December 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part III of Schedule 12 to the Local Government Finance Act 1992, Scottish levying authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of a provisional amount of the contribution are made during the financial year, final calculations and payments being made after the year ends. These Regulations amend, as regards financial year 1995-96 and subsequent financial years, the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1992.

Changes are made to reflect the fact that provisional amounts will from 1995-96 onwards be calculated by the authorities making the payments rather than the Secretary of State (regulation 3), to reflect amendments to relevant statutory provisions made by the Local Government etc. (Scotland) Act 1994 (regulations 5 and 6(d)) and to take account of financial year 1995-96 being a year of revaluation as far as non-domestic rates are concerned (regulations 6(b) and 7). Other changes of a minor or technical nature are made to the calculation rules by way of these Regulations.