
STATUTORY INSTRUMENTS

1994 No. 3200 (S.180)

RATING AND VALUATION

**The Non-Domestic Rating (Unoccupied
Property) (Scotland) Regulations 1994**

Made - - - - *12th December 1994*
Laid before Parliament *21st December 1994*
Coming into force - - *1st April 1995*

The Secretary of State, in exercise of the powers conferred on him by sections 24(2) and 24A(4) of the Local Government (Scotland) Act 1966(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 (Unoccupied Property) (Scotland) Regulations 1994 and shall come into force on 1st April 1995.

(2) In these Regulations—

“the 1966 Act” means the Local Government (Scotland) Act 1966;

“industrial lands and heritages” means lands and heritages (other than retail lands and heritages) comprising one or more buildings which is, or all of which are,—

- (a) constructed or adapted for use in the course of a trade or business; and
- (b) constructed or adapted for use for one or more of the following purposes, or one or more such purposes and one or more purposes ancillary thereto:—
 - (i) the manufacture, repair or adaptation of goods or materials;
 - (ii) the subjection of goods or materials to any process;
 - (iii) storage (including the storage or handling of goods in the course of their distribution);
 - (iv) the working or processing of minerals;
 - (v) the generation of electricity;

“relevant lands and heritages” means any lands and heritages comprising one or more buildings or a part of a building;

(1) 1966 c. 51; section 24 is substituted, and section 24A inserted, (with effect from 1st April 1995) by virtue of sections 154 and 155 of the Local Government etc. (Scotland) Act 1994 (c. 39) and S.I. 1994/3150.

“retail lands and heritages” means any lands and heritages where any building or part of a building comprised in them is constructed or adapted for the purpose of the retail provision of—

- (a) goods; or
- (b) services (other than storage for distribution services) on or from the lands and heritages.

Rating of unoccupied lands and heritages

2.—(1) The class of lands and heritages prescribed under section 24(2) of the 1966 Act is all relevant lands and heritages (other than lands and heritages to which any of the conditions specified in Parts 1 and 2 of the Schedule to these Regulations applies) which have been unoccupied for a continuous period of more than 3 months.

(2) Where lands and heritages which have been unoccupied become occupied on any day and become unoccupied again on the expiration of a period of less than 6 weeks beginning with that day, then for the purposes of paragraph (1) above the lands and heritages shall be treated as having been unoccupied on that day and throughout that period.

Rating of lands and heritages partly unoccupied for a short time

3.—(1) The class of lands and heritages prescribed under section 24A(4) of the 1966 Act is all relevant lands and heritages (other than lands and heritages to which any of the conditions specified in Parts 1 and 3 of the Schedule to these Regulations applies) part of which has been unoccupied for a continuous period of more than 3 months.

(2) Where the part of lands and heritages which has been unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than 6 weeks beginning with that day, then for the purposes of paragraph (1) above that part shall be treated as having been unoccupied on that day and throughout that period.

St Andrew’s House,Edinburgh
12th December 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

SCHEDULE

Regulations 2 and 3

CONDITIONS FOR THE PURPOSES OF REGULATIONS 2 AND 3

PART 1

The conditions specified in this Part are that—

- (a) the lands and heritages are—
 - (i) the subject of a building preservation notice as defined by section 56 of the Town and Country Planning (Scotland) Act 1972⁽²⁾ or included in a list compiled under section 52 of that Act⁽³⁾;
 - (ii) included in the Schedule of Monuments compiled under section 1 of the Ancient Monuments and Archaeological Areas Act 1979⁽⁴⁾; or
 - (iii) industrial lands and heritages;
- (b) the rateable value of the lands and heritages is less than £1000;
- (c) the person entitled to possession of the lands and heritages is so entitled by virtue only of being—
 - (i) the trustee under a trust deed for creditors;
 - (ii) the trustee under an award of sequestration; or
 - (iii) the executor of the estate of a deceased person;
- (d) the person entitled to possession of the lands and heritages is so entitled in his capacity as liquidator by virtue of an order made under section 112 or section 145 of the Insolvency Act 1986⁽⁵⁾;
- (e) the owner of the lands and heritages is a company which is subject to a winding-up order made under the Insolvency Act 1986 or which is being wound up voluntarily under that Act.

PART 2

The conditions specified in this Part are that—

- (a) the owner of the lands and heritages is prohibited by law from occupying them or allowing them to be occupied;
- (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them.

PART 3

The conditions specified in this Part are that—

(2) 1972 c. 52; section 56 was amended by the Local Government (Scotland) Act 1973 (c. 65), section 172(2) and by the Ancient Monuments and Archaeological Areas Act 1979 (c. 46), Schedule 4, paragraph 12.

(3) Section 52 was amended by the Local Government (Scotland) Act 1973, section 172(2) and Schedule 23, paragraph 19, and by the Housing and Planning Act 1986 (c. 63), Schedule 9, paragraph 13(1).

(4) 1979 c. 46; section 1 was amended by the National Heritage Act 1983 (c. 47), Schedule 4, paragraph 25.

(5) 1986 c. 45.

- (a) the owner of the lands and heritages is prohibited by law from occupying the unoccupied part or allowing it to be occupied;
- (b) the unoccupied part of the lands and heritages is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of that part or to acquiring it.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Sections 24 and 24A of the Local Government (Scotland) Act 1966 (as substituted and inserted respectively by sections 154 and 155 of the Local Government etc. (Scotland) Act 1994) provide as to the rating of unoccupied property and of property partially unoccupied for a short time. Where property is completely unoccupied, no rates are payable except in the case of property falling within a class prescribed by regulations (in which case the non-domestic rate is payable at half the normal level). Where property is partially unoccupied for a short time and the relevant rating authority requests the assessor to apportion the rateable value between the occupied and unoccupied parts, rates are only payable in respect of the value apportioned to the occupied part except in the case of property falling within a class prescribed by regulations (in which case rates are also levied on half the rateable value apportioned to the unoccupied part).

These Regulations prescribe classes of property for the foregoing purposes. The classes consist broadly of property which has been unoccupied, or part of which has been unoccupied, for a continuous period of more than 3 months. Exceptions are made for property to which any of the conditions specified in the Schedule to the Regulations apply. Included are exceptions for industrial property, property unoccupied by virtue of the insolvency or death of the owner and property which has a rateable value of less than £1000.