

*These notes relate to the Local Government in Scotland Act
2003 (asp 1) which received Royal Assent on 11 February 2003*

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 5 – Rating and council tax

Section 29 – Rate relief for food stores in rural settlements

85. This section extends 50 per cent mandatory rate relief, currently only available to the sole village general store and post office under the rural (village shop) rate relief scheme, to qualifying food stores. This section defines a qualifying food store as one that wholly or mainly sells food on a retail basis for human consumption. The supply of confectionery and of hot food in the course of catering is excluded. The amendments made by this section have effect from 1 April 2003.