



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 2

#### ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

##### *Reform of reliefs etc.*

#### **16 Specialist music provision in public schools: rates relief**

- (1) The Scottish Ministers may by regulations make provision for relief from the payment of non-domestic rates in respect of any part of lands and heritages which falls within subsection (2).
- (2) A part of lands and heritages falls within this subsection if—
  - (a) the lands and heritages are wholly or mainly used as a public school, some or all of the pupils of which—
    - (i) are selected for attendance at the school on the basis of musical ability or potential, and
    - (ii) follow a curriculum which includes tuition aimed at developing musical excellence, and
  - (b) the part is wholly or mainly used to provide such tuition to pupils who follow that curriculum.
- (3) Regulations under subsection (1) may (in particular) make provision as to how a part of lands and heritages falling within subsection (2) is to be identified and may provide—
  - (a) for there to be separate entries in the valuation roll in respect of any part of lands and heritages falling within subsection (2) and the remainder of the lands and heritages,
  - (b) for the rateable value included in those entries to be determined in accordance with the regulations.
- (4) Regulations under subsection (1) may make further provision for or about eligibility for relief.
- (5) Regulations under subsection (1)—
  - (a) may make different provision for different purposes,

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**Status:** *This is the original version (as it was originally enacted).*

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- (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (1) are subject to the negative procedure.
- (7) In this section, “public school” has the meaning given by section 135(1) of the Education (Scotland) Act 1980.