



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Reform of reliefs etc.

17 Charitable relief: independent schools

- (1) Section 4 of the 1962 Act (reduction and remission of rates payable by charitable and other organisations) is amended as follows.
- (2) In subsection (9) (which provides for certain lands and heritages to be ineligible for reduction or remission of rates), after “1956,” insert “ to lands and heritages which are wholly or mainly used for the purpose of carrying on an independent school other than a school falling within subsection (9A), ”.
- (3) After that subsection insert—

“(9A) The schools falling within this subsection are—

 - (a) any independent school all the pupils of which—
 - (i) are selected on the basis of musical ability or potential, and
 - (ii) follow a curriculum which includes classes aimed at developing musical excellence,
 - (b) any independent school which is a special school.”.
- (4) In subsection (10)—
 - (a) after paragraph (a) insert—

“(aa) “independent school” has the meaning given by section 135(1) of the Education (Scotland) Act 1980,”
 - (b) after paragraph (c) insert “,
 - (d) “special school” means a school falling within paragraph (a) of the definition of “special school” in section 29(1) of the Education (Additional Support for Learning) (Scotland) Act 2004.”.
- (5) After subsection (13) insert—

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 17 is up to date with all changes known to be in force on or before 14 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

“(14) Any reduction or remission of rates in respect of lands and heritages which are wholly or mainly used for the purpose of carrying on an independent school, other than a school falling within subsection (9A), granted under subsection (5) before the day on which section 17 of the Non-Domestic Rates (Scotland) Act 2020 comes into force ceases to have effect on that day.”.

Commencement Information

II S. 17 in force at 1.4.2022 by S.S.I. 2020/327, [sch.](#) (as amended by S.S.I. 2021/120, [regs. 1, 2](#))

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)