



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 2

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

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

#### **19 Unoccupied properties**

- (1) The Local Government (Scotland) Act 1966 is amended as follows.
- (2) Section 24 (unoccupied lands and heritages) is repealed.
- (3) In section 24A (lands and heritages partly unoccupied for a short time)—
  - (a) in subsection (2), the words “, subject to subsection (4),” are repealed,
  - (b) subsection (4) is repealed,
  - (c) in subsection (5), for “, (3)(a), (c) and (d) and (4)” substitute “and (3)(a), (c) and (d)”,
  - (d) subsection (6) is repealed.
- (4) In section 24B (certain lands and heritages to be treated as unoccupied)—
  - (a) in subsection (1)—
    - (i) for “section 24” substitute “section 24A”,
    - (ii) for “lands and heritages” where it first occurs substitute “a part of lands and heritages”,
    - (iii) for “they” where it first occurs substitute “the part”,
    - (iv) for “lands and heritages” where it second occurs substitute “part”,
    - (v) in paragraph (a), for “lands and heritages when they were” substitute “part of the lands and heritages when it was”,
    - (vi) in paragraph (b), for “lands and heritages” substitute “part”,
  - (b) subsections (2) to (4) are repealed.
- (5) In section 25(1) (provisions supplementary to section 24), for “section 24 of this Act” substitute “any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect

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*Status: This is the original version (as it was originally enacted).*

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of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied”.

- (6) The section title of section 25 becomes “**Newly erected, altered etc. buildings: completion notices**”.
- (7) In schedule 3 (rating of unoccupied property), in paragraph 2—
  - (a) for “section 24 of this Act” substitute “any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied”,
  - (b) in paragraph 5, the words “under section 24 of this Act” are repealed.