



Community Empowerment (Scotland) Act 2015

2015 asp 6

PART 11

NON-DOMESTIC RATES

140 Schemes for reduction and remission of non-domestic rates

- (1) After section 3 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, insert—

“3A Schemes for reduction and remission of rates

- (1) This section applies in relation to rates leviable for the year 2015-16 and any subsequent year.
- (2) A rating authority may, in accordance with a scheme made by it for the purposes of this section, reduce or remit any rate leviable by it in respect of lands and heritages.
- (3) Any reduction or remission under subsection (2) ceases to have effect at such time as may be determined by the rating authority.
- (4) A scheme under subsection (2) may make provision for the rate to be reduced or remitted by reference to—
 - (a) such categories of lands and heritages as may be specified in the scheme,
 - (b) such areas as may be so specified,
 - (c) such activities as may be so specified,
 - (d) such other matters as may be so specified.
- (5) Any reduction or remission under subsection (2) ceases to have effect on a change in the occupation of the lands and heritages in respect of which it was granted.

Status: This is the original version (as it was originally enacted).

- (6) Before exercising the power conferred by subsection (2), or amending a scheme made under that subsection, the rating authority must have regard to the authority's expenditure and income and the interests of persons liable to pay council tax set by the authority.”
- (2) In Schedule 12 to the Local Government Finance Act 1992 (payments to local authorities by the Scottish Ministers), in paragraph 10(3)(a)—
- (a) in sub-paragraph (iii), after “Provisions” insert “etc.”, and
 - (b) after that sub-paragraph insert—
“(iiiia) section 3A (schemes for reduction and remission of rates) of that Act;”.
- (3) In paragraph 2 of Schedule 1 (rules for the calculation of non-domestic rating contributions) to the Non-Domestic Rating Contributions (Scotland) Regulations 1996 (S.I. 1996/3070), in sub-paragraph (c), after “section” insert “3A or”.
- (4) Paragraph 10(4) of Schedule 12 to the Local Government Finance Act 1992 does not apply in relation to the amendment made by subsection (3).