
EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part III of Schedule 12 to the Local Government Finance Act 1992, Scottish local authorities are required to pay amounts (called non-domestic rating contributions) to the Scottish Ministers. Payments in respect of a provisional amount of the contribution are made during the financial year, final calculations and payments being made after the year ends. These Regulations amend, as regards financial year 2000-2001 and subsequent financial years, the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1996.

Sub-paragraph 2(b) of Schedule 1 to the 1996 Regulations is deleted. That sub-paragraph required local authorities to include amounts paid as contribution in aid in respect of land subject to Crown exemption from non-domestic rates in calculating the gross amount due to the authority, and is no longer necessary due to the removal of Crown exemption by section 6 of the Local Government and Rating Act 1997.

Paragraphs 7 (which relates to adjustments for bad debts) and 8 (which relates to adjustments for appeals) of Schedule 1 to the 1996 Regulations are amended, and new paragraphs 7A and 8A are added. The effect of these amendments is to require local authorities to calculate a separate sum for adjustments attributable to bad debts and appeals respectively, for the period prior to devolution and for the period since devolution.