
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART V

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Exemptions and discretionary reductions and remissions

20. Nothing in these Regulations—

- (a) shall require rates to be paid in respect of lands and heritages and a day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
- (b) shall prejudice the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act⁽¹⁾, section 25A of the 1966 Act⁽²⁾ or paragraph 4 of Schedule 2 to the 1997 Act.

(1) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b), the 1994 Act, Schedule 13, paragraph 57 and the Local Government and Rating Act 1997, Schedule 3, paragraph 2(a).

(2) Section 25A was inserted by the 1994 Act, section 156.