
Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 3

RATING OF UNOCCUPIED PROPERTY

Completion of newly erected or constructed buildings

- 2 For the purposes of [^{F1}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], a newly erected building which is not occupied on the date determined under the following provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.

Textual Amendments

- F1** Words in sch. 3 para. 2 substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(7)(a), 44(2); S.S.I. 2022/23, reg. 2

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Paragraph 2.