
Changes to legislation: Local Government, Planning and Land Act 1980, Cross Heading: No rates on certain lands and heritages is up to date with all changes known to be in force on or before 17 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 32

ENTERPRISE ZONES

PART V

RATES—SCOTLAND

No rates on certain lands and heritages

- 33 (1) No person shall be liable to pay rates in respect of exempt lands and heritages as regards any period during which the area in which the lands and heritages are situated is designated as an enterprise zone.

[^{F1}Provided that where the lands and heritages are situated only partially within any one enterprise zone their value shall, for the purpose of determining what rates (if any) are payable in respect of the lands and heritages, be apportioned between so much of them as lies within, and so much of them as lies outwith, that zone as if—

- (i) the apportionment were by reason of their extending into two or more rating areas; and
- (ii) the boundary of the enterprise zone were the boundary of such an area.]

- (2) Lands and heritages are exempt lands and heritages for the purpose of this paragraph unless—

^{F2}(a)

[^{F3}(b) the rateable values of the lands and heritages are prescribed under or determined by virtue of an order under section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages),]

- (c) they are occupied by a public utility undertaking and the value of such lands and heritages falls to be ascertained by reference to the profits of the undertaking carried on therein.

^{F4}(3)

- (4) In this paragraph—

^{F5}
...

^{F6}
...

^{F7}... [^{F8}; and “rating area” means the area of a rating authority.]

Textual Amendments

- F1** Proviso added by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(1), [Sch. 3](#), para. 42(a)

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- F2** Sch. 32 para. 33(2)(a) repealed (1.4.1995) by 1994 c. 39, ss. 159(2)(a), 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F3** Sch. 32 para. 33(2)(b) substituted (1.4.1995) by 1994 c. 39, s. 159(2)(b); S.I. 1994/3150, art. 4(a), **Sch. 1**
- F4** Sch. 32 para. 33(3) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F5** Sch. 32 para. 33(4): definition of “private garage”
repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F6** Sch. 32 para. 33(4): definition of “private storage premises”
repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F7** Sch. 32 para. 33(4): definition of “rates”
repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F8** Words added by Local Government and Planning (Scotland) Act 1982 (c. 43, SIF 81:2), s. 66(1), **Sch. 3 para. 42(b)**

Changes to legislation:

Local Government, Planning and Land Act 1980, Cross Heading: No rates on certain lands and heritages is up to date with all changes known to be in force on or before 17 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 98(A1)(B1) inserted by [2016 c. 22 s. 209\(2\)](#)
- s. 98(8)(d) and word added by [1989 c. 42 Sch. 11 para. 56](#)
- s. 98(8)(d) word substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(a\)\(i\)](#)
- s. 98(8)(d) words substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(a\)\(ii\)](#)
- s. 98(8A) added by [1989 c. 42 Sch. 11 para. 56](#)
- s. 98(8A) word substituted by [2007 c. 28 Sch. 14 para. 3\(2\)\(b\)](#)
- s. 98(8A)(d) word repealed by [1999 c. 29 Sch. 34 Pt. 8](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(f) and word inserted by [1999 c. 29 Sch. 29 para. 30](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(f) substituted by [2017 c. 3 Sch. 2 para. 58](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(eza)(ezb) inserted by [2009 c. 20 Sch. 6 para. 50](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(ezc) inserted by [2023 c. 55 Sch. 4 para. 64](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(aa) inserted by [1994 c. 19 s. 66\(6\)Sch. 16 para. 57\(4\)](#)
- s. 98(8A)(ea) inserted by [2007 c. 28 Sch. 13 para. 36\(3\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(8A)(ea) omitted by [2015 c. 20 Sch. 13 para. 6\(14\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 98(8A) by 1989 c. 42, Sch. 11 para. 56 is still prospective.)
- s. 98(10) inserted by [2016 c. 22 s. 209\(3\)](#)
- s. 100(1)(1A) substituted for s. 100(1) by [1989 c. 42 Sch. 11 para. 57](#)
- s. 100(1)(a) amended by [1999 c. 29 Sch. 29 para. 32](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words inserted by [1994 c. 19 s. 66\(6\)Sch. 16 para. 57\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 16 para. 57(6) repealed (19.11.1998) without ever being in force by 1998 c. 43, s. 1(1), Sch. 1 Pt. X Group 5)
- s. 100(1)(a) words inserted by [2009 c. 20 Sch. 6 para. 52](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2007 c. 28 Sch. 13 para. 36\(5\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2007 c. 28 Sch. 14 para. 3\(3\)\(a\)](#)
- s. 100(1)(a) words substituted by [2015 c. 20 Sch. 13 para. 6\(14\)\(d\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)

- s. 100(1)(a) words substituted by [2017 c. 3 Sch. 2 para. 60](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1)(a) words substituted by [2023 c. 55 Sch. 4 para. 66](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1A) words substituted by [S.I. 2009/1941 Sch. 1 para. 46\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 100(1)(1A) by 1989 c. 42, Sch. 11 para. 57 is still prospective.)
- s. 100(1ZA)(1ZB) inserted by [2007 c. 28 Sch. 14 para. 3\(3\)\(b\)](#)
- s. 134(1B) inserted by [2023 c. 55 s. 171\(2\)](#)
- s. 134(3C) inserted by [2023 c. 55 Sch. 16 para. 2\(5\)](#)
- s. 134(6)(7) inserted by [2023 c. 55 Sch. 16 para. 2\(11\)](#)
- s. 134A inserted by [2023 c. 55 s. 171\(3\)](#)
- s. 135(4A)-(4C) inserted by [2023 c. 55 s. 171\(6\)](#)
- s. 135(7) inserted by [2023 c. 55 Sch. 16 para. 3\(3\)](#)
- s. 149(1A) inserted by [2023 c. 55 s. 174\(2\)\(a\)](#)
- s. 149(2A) inserted by [2023 c. 55 s. 174\(2\)\(c\)](#)
- s. 149(3A) inserted by [2023 c. 55 s. 174\(2\)\(e\)](#)
- s. 149(4A) inserted by [2023 c. 55 s. 174\(2\)\(f\)](#)
- s. 149A inserted by [2023 c. 55 s. 174\(3\)](#)
- Sch. 26 para. 1A inserted by [2023 c. 55 s. 178\(1\)\(b\)](#)
- Sch. 28 Pt. 3 para. 6 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 6 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(d\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 13 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 28 Pt. 3 para. 16 words substituted by [2003 c. 21 Sch. 17 para. 52\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The words purported to be substituted do not appear in the text)
- Sch. 29 Pt. 1 para. 1 inserted by [2023 c. 55 s. 174\(4\)\(a\)](#)
- Sch. 29 Pt. 1 para. 3 inserted by [2023 c. 55 s. 174\(4\)\(c\)](#)
- Sch. 29 Pt. 1 para. 5 inserted by [2023 c. 55 s. 174\(4\)\(e\)](#)
- Sch. 29 Pt. 1 para. 2 words in Sch. 29 Pt. 1 renumbered as Sch. 29 Pt. 1 para. 2 by [2023 c. 55 s. 174\(4\)\(b\)](#)
- Sch. 29 Pt. 1 para. 4 words in Sch. 29 Pt. 1 renumbered as Sch. 29 Pt. 1 para. 4 by [2023 c. 55 s. 174\(4\)\(d\)](#)
- Sch. 31 para. 8(2A) inserted by [2023 c. 55 s. 179\(1\)\(b\)](#)