



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART IV

MISCELLANEOUS

Valuation and rating

153 Power of Secretary of State to prescribe amount of non-domestic rate.

- (1) For any financial year, the Secretary of State may by regulations prescribe that the amount payable as non-domestic rate in respect of any lands and heritages shall be such amount as may be determined in accordance with prescribed rules.
- (2) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit and such factors may, without prejudice to that generality, include the circumstances of persons by whom rates are payable.
- (3) Regulations under this section may make different provision in relation to different areas and different classes of lands and heritages and, without prejudice to that generality, may make different provision in relation to lands and heritages
 - [^{F1}(a)] whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure;
 - [^{F2}(b)] whose energy efficiency and greenhouse gas emissions fall into different categories prescribed for the purpose of this paragraph in rules under subsection (1);
 - [^{F3}(c)] which—
 - (i) contribute to the net-zero emissions target (for example, by virtue of forming part of a district heating network) and those which do not so contribute,

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 153. (See end of Document for details)

- (ii) contribute as mentioned in sub-paragraph (i) and whose contributions fall into different categories prescribed for the purpose of this sub-paragraph in rules under subsection (1).]
- [^{F4}(3A) Regulations under this section may make provision in relation to how lands and heritages are to be determined to fall within a category prescribed for the purpose of subsection (3)(b) [^{F5}or (c)(ii)] in rules under subsection (1).]
- (4) Where regulations under this section apply in relation to any lands and heritages or class of lands and heritages, the non-domestic rate for the financial year to which the regulations relate shall be levied in respect of such lands and heritages, or class of lands and heritages, in accordance with the regulations.
- [^{F6}(4A) The Scottish Ministers may, during the financial year 2020-21, make regulations under subsection (1) prescribing rules, in accordance with which the amount payable as non-domestic rate may be reduced or remitted, which are to apply—
- (a) for the whole of that year, including the period prior to the regulations being made, or
 - (b) for such period falling within that year as is specified in the regulations, including a period beginning prior to the regulations being made.]
- (5) The power to make regulations under this section shall be exercisable by statutory instrument.
- (6) Any instrument containing regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- [^{F7}(7) In subsection (3)(c), “net-zero emissions target” has the meaning given by section A1(1) of the Climate Change (Scotland) Act 2009.]

Textual Amendments

- F1** S. 153(3)(a): words in s. 153(3) renumbered as s. 153(3)(a) (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(a)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F2** S. 153(3)(b) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F3** S. 153(3)(c) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(2)**, 44(2); S.S.I. 2020/327, sch.
- F4** S. 153(3A) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F5** Words in s. 153(3A) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(3)**, 44(2); S.S.I. 2020/327, sch.
- F6** S. 153(4A) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), **sch. 4 para. 7(2)** (with s. 9)
- F7** S. 153(7) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(4)**, 44(2); S.S.I. 2020/327, sch.

Changes to legislation:

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 153.