
STATUTORY INSTRUMENTS

1993 No. 3059 (S.288)

RATING AND VALUATION

**The Non-Domestic Rating Contributions
(Scotland) Amendment Regulations 1993**

<i>Made</i>	- - - -	<i>6th December 1993</i>
<i>Laid before Parliament</i>		<i>10th December 1993</i>
<i>Coming into force</i>	- -	<i>31st December 1993</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(2) and 116(1) of, and paragraphs 10 and 11(5)(a) of Schedule 12 to, the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1993 and shall come into force on 31st December 1993.

Amendments

2. The Non-Domestic Rating Contributions (Scotland) Regulations 1992(2) shall have effect in relation to financial years beginning on or after 1st April 1994 with the following amendments:—

(a) in Schedule 1—

(i) in paragraph 4, after the words “which is” there shall be inserted the words “75% of”;

(ii) in paragraph 5, for the words “section 4(5)” there shall be substituted the words “section 4(5)(c)”; and

(iii) after that paragraph, there shall be inserted the following paragraph:—

“5A. The amount which is 75% of the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any reduction or remission granted by the authority under subsection (5) of section 4 of the 1962 Act (other than a reduction or remission under paragraph (c) of that subsection) were taken into account.”; and

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) S.I. 1992/3061.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(b) in Schedule 2–

- (i) in paragraph 2(4), for the words “Subject to sub-paragraph (5) below, it” there shall be substituted the word “It”; and
- (ii) sub-paragraphs (5) and (8) of paragraph 2 shall be revoked.

St Andrew’s House,
Edinburgh
6th December 1993

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part III of Schedule 12 to the Local Government Finance Act 1992, Scottish levying authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. 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 the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1992 (“the 1992 Regulations”).

The rules in Schedule 1 to the 1992 Regulations regarding the calculation of contributions are amended by providing that, in future, there shall be deducted from an authority’s contribution only 75% of the amount of certain reliefs, reductions or remissions of rates granted by them. The reliefs, reductions or remissions in question are those under section 244 of the Local Government (Scotland) Act 1947 (relief on grounds of inability to pay) and those under section 4(5) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (charitable and other organisations), other than those under section 4(5)(c) (sports clubs).

Schedule 2 to the 1992 Regulations (assumptions as to provisional amounts) is amended by deletion of certain provisions which were appropriate to 1993/94 only.