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STATUTORY INSTRUMENTS

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**1997 No. 2867 (S. 181)**

**LOCAL GOVERNMENT, SCOTLAND**

**The Non-Domestic Rating Contributions  
(Scotland) Amendment Regulations 1997**

<i>Made</i>	- - - -	<i>1st December 1997</i>
<i>Laid before Parliament</i>		<i>4th December 1997</i>
<i>Coming into force</i>	- -	<i>31st December 1997</i>

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

**Citation, commencement, application and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1997 and shall come into force on 31st December 1997.

(2) These Regulations shall not apply in respect of any financial year beginning prior to 1st April 1998.

(3) In these Regulations, “the principal Regulations” means the Non-Domestic Rating Contributions (Scotland) Regulations 1996<sup>(2)</sup>.

**Regulation 2 of the principal Regulations**

2. In regulation 2 of the principal Regulations, there shall be inserted after the definition of “the 1966 Act” the following definition:—

““the 1997 Act” means the Local Government and Rating Act 1997<sup>(3)</sup>”.

**Schedule 1 to the principal Regulations**

3. In Schedule 1 to the principal Regulations—

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- (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; paragraph 10 of Schedule 12 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(19) and by the Local Government and Rating Act 1997 (c. 29), Schedule 3, paragraph 29(b).  
(2) S.I.1996/3070.  
(3) 1997 c. 29.

- (a) in paragraph 2–
  - (i) the word “or” immediately before sub-paragraph (iii) shall be deleted; and
  - (ii) at the end of that sub-paragraph, there shall be inserted the following:–
    - “; or
    - (iv) any reduction or remission granted by the authority under paragraph 4 of Schedule 2 to the 1997 Act”;
- (b) after paragraph 6, there shall be inserted the following paragraphs:–
  - “**6A.** 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 paragraph 4 of Schedule 2 to the 1997 Act were taken into account.
  - 6B.** The amount which is the total of–
    - (a) the amount of non-domestic rates no longer payable to, or repaid by, the authority in respect of the year preceding the relevant year due to a reduction or remission granted during the relevant year under paragraph (c) of subsection (5) of section 4 of the 1962 Act<sup>(4)</sup>; and
    - (b) 75% of the amount of non-domestic rates no longer payable to, or repaid by, the authority in respect of the year preceding the relevant year due to any other reduction or remission granted during the relevant year under that subsection.
  - 6C.** The amount which is the total of–
    - (a) the amount of non-domestic rates no longer payable to the authority in respect of financial year 1996-97 due to a reduction or remission granted during financial year 1997-98 under paragraph (c) of subsection (5) of section 4 of the 1962 Act; and
    - (b) 75% of the amount of non-domestic rates no longer payable to the authority in respect of financial year 1996-97 due to any other reduction or remission granted during financial year 1997-98 under that subsection.”; and
- (c) in paragraph 8(b), after the word “authority” there shall be inserted the words “(other than as a result of a reduction or remission granted under section 4(5) of the 1962 Act)”.

## Schedule 2 to the principal Regulations

- 4. In Schedule 2 to the principal Regulations–
  - (a) in paragraph 1(2), after “4,” there shall be inserted “6B”;
  - (b) sub-paragraph (3) of paragraph 2 shall be deleted; and
  - (c) in paragraph 4, for the words “paragraph 4” there shall be substituted the words “paragraphs 4 and 6B”.

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(4) Section 4(5) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9) was amended by the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(b), the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 57, and the Local Government and Rating Act 1997, Schedule 3, paragraph 2(a).

St Andrew's House,  
Edinburgh  
1st December 1997

*Malcolm Chisholm*  
Parliamentary Under Secretary of State, Scottish  
Office

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

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Under Part III of Schedule 12 to the Local Government Finance Act 1992, Scottish local 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, as regards financial year 1998-1999 and subsequent financial years, the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1996.

The amendments made by regulations 2 and 3 are in consequence of provisions contained in the Local Government and Rating Act 1997. They amend the rules on non-domestic rating contribution calculations to deal with provisions in that Act concerning discretionary rating relief for certain premises in rural settlements and the backdating of discretionary rating relief for charitable organisations and similar bodies. The amendments made by regulation 4 are of a minor technical nature.