STATUTORY INSTRUMENTS

1998 No. 2957 (S. 172)

LOCAL GOVERNMENT, SCOTLAND

The Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1998

Made - - - - 26th November 1998
Laid before Parliament 2nd December 1998
Coming into force - - 31st December 1998

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(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and application

- 1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1998 and shall come into force on 31st December 1998.
- (2) These Regulations shall not apply in respect of any financial year beginning prior to 1st April 1999.

Amendment of Regulations

2. Paragraph 6C of Schedule 1 to the Non-Domestic Rating Contributions (Scotland) Regulations 1996(**2**) shall be deleted.

St Andrew's House, Edinburgh 26th November 1998

Henry B McLeish Minister of State, Scottish Office

^{(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, as amended by S.I. 1997/2867.

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 1999-2000 and subsequent financial years, the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1996. Paragraph 6C of Schedule 1 to those 1996 Regulations is deleted. That paragraph allowed local authorities to deduct from their 1998-99 contributions amounts reflecting rating relief granted on a retrospective basis following changes made by the Local Government and Rating Act 1997.