
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 43

RATING AND VALUATION

**The Non-Domestic Rating (Unoccupied Property)
(Scotland) Amendment Regulations 2017**

Made - - - - 21st February 2017
*Laid before the Scottish
Parliament* - - - - 23rd February 2017
Coming into force - - 1st April 2017

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 24(2) and (3) and 24B(3) of the Local Government (Scotland) Act 1966⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2017 and come into force on 1st April 2017.

Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994

2.—(1) The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994⁽²⁾ are amended as follows.

(2) In regulation 4(3) (lands and heritages to be treated as unoccupied), for “2017” substitute “2018”.

(3) In the schedule (conditions for the purposes of regulations 2 and 3), in Part 1A—

(a) in paragraph (a), for “2017” substitute “2018”; and

(b) in paragraph (f), for “2018/19” substitute “2019/20”.

(1) 1966 c.51. Section 24 was substituted and section 24B inserted by the Local Government etc. (Scotland) Act 1994 (c.39), sections 154 and 155. Both sections are amended by the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), section 1. The relevant functions of the Secretary of State under section 24 were transferred to the Scottish Ministers by the Scotland Act 1998 (c.46), section 53.

(2) S.I. 1994/3200 amended by S.S.I. 2000/55, S.S.I. 2008/83, S.S.I. 2013/37, S.S.I. 2014/31 and S.S.I. 2016/124.

Status: This is the original version (as it was originally made).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

St Andrew's House,
Edinburgh
21st February 2017

DEREK MACKAY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994.

Regulation 2 makes provision to extend the “Fresh Start” and “New Start” rates relief schemes. The “Fresh Start” scheme is extended until 31st March 2018, while the “New Start” scheme is extended until 31st March 2020 (provided the relevant new entry in the valuation roll is made no later than 31st March 2018).