

2010 No. 37

RATING AND VALUATION

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2010

Made - - - - - *9th February 2010*
Laid before the Scottish Parliament *10th February 2010*
Coming into force - - - *1st April 2010*

The Scottish Ministers make the following order in exercise of the powers conferred by section 5 and paragraphs 3(2)(b) and (4)(2)(b) of Schedule 2 to the Local Government and Rating Act 1997(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2010 and shall come into force on 1st April 2010.

Amendment of the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005

2.—(1) The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005(b) is amended as follows.

(2) In article 3(1) (rateable value limits for mandatory relief)—

- (a) In subparagraph (a) for “£7,000” substitute “£8,500”;
- (b) In subparagraph (b) for “£10,500” substitute “£12,750”; and

(3) In article 3(2) (rateable value limits for discretionary rate relief) for “£14,000” substitute “£17,000”.

JOHN SWINNEY
A member of the Scottish Executive

St Andrew’s House,
Edinburgh
9th February 2010

(a) 1997 c.29; section 5 was amended by Local Government in Scotland Act 2003 asp 1, section 28(1) and paragraph (4)(2)(b) of Schedule 3 was amended by the Local Government in Scotland Act 2003, section 28(4)(b). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).
(b) S.S.I. 2005/103; amended by S.S.I. 2006/125, 2007/36 and S.S.I. 2008/370 (which was itself amended by S.S.I. 2008/371).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2005 (“the 2005 Order”) to increase the rateable value limits prescribed by Ministers in article 3 of that Order and comes into force on 1st April 2010.

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