

Public Service Reform Directorate
Local Government Division

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Finance Circular - 7/2009
By Email

Chief Executives, Scottish Local Authorities

Copy to: Directors of Finance
Heads of Revenue
COSLA
Scottish Assessors Association

Our ref: B2946483
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Dear Sir/Madam

Non Domestic Rates: Statutory Instruments

I am writing to let you know about a number of non-domestic rating Statutory Instruments that have been laid before the Scottish Parliament and which came into force on 1 April 2009, except where otherwise indicated.

The Non-Domestic Rate (Scotland) Order 2009 (SSI 2009/3)

This Order prescribes an amount of 48.1 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2009-10.

http://www.opsi.gov.uk/legislation/scotland/ssi2009/ssi_20090003_en_1

The Non-Domestic Rates (Levying) (Scotland) Regulations 2009 (SSI 2009/42)

This Order makes provision for the Small Business Bonus Scheme for 2009-10 and sets the supplement paid by businesses with a rateable value above £29,000 at 0.4 pence in the pound for 2009-10.

http://www.opsi.gov.uk/legislation/scotland/ssi2009/ssi_20090042_en_1

[...]

The Valuation for Rating (Plant and Machinery) (Scotland) Amendment Regulations 2008 (SSI 2208/360)

This Order ensures that micro-generation measures are specifically excluded from valuation for rating purposes.

http://www.opsi.gov.uk/legislation/scotland/ssi2008/ssi_20080360_en_1

The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2009 (SSI 2009/112)

This Order makes provides for the valuation for rating purposes of specified fixed line telecommunications by a designated Assessor.

http://www.opsi.gov.uk/legislation/scotland/ssi2009/ssi_20090112_en_1

The Non-Domestic Rating (Petrol Filling Stations, Public Houses and Hotels) (Scotland) Order 2009 (SSI 2009/69)

This Order provides that particular licensed premises in rural areas can continue to qualify for rural rates relief following the implementation of the Licensing (Scotland) Act 2005.

http://www.opsi.gov.uk/legislation/scotland/ssi2009/ssi_20090069_en_1

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 2009 (SSI 2009/371)

This Order takes account of changes in settlements/localities data which is used for the purposes of determining eligibility for the rural rates relief scheme.

http://www.opsi.gov.uk/legislation/scotland/ssi2008/ssi_20080371_en_1

The Business Improvement Districts (Scotland) Amendment Regulations 2008 (SSI 2008/359)

This Order makes a minor technical amendment to the procedure for issuing ballot papers for Business Improvement Districts. The Order came into force on 1 December 2008.

http://www.opsi.gov.uk/legislation/scotland/ssi2008/ssi_20080359_en_1

The Non-Domestic Rating (Payment of Interest) (Scotland) Amendment Regulations 2009 (SSI 2009/76)

This Order ensures that where a rating authority repays overpaid rates the rate of interest payable will not fall below 1%.

http://www.opsi.gov.uk/legislation/scotland/ssi2009/ssi_20090076_en_1

[...]

The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment (No.2) Order 2009 (SSI 2009/196)

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 to reflect the change in name of Transco plc to National Grid plc.

General

A copy of this Circular has been sent by email to all local authority Chief Executives, Directors of Finance and Heads of Revenue, to COSLA and to the Secretary of the Scottish Assessors Association.

All Scottish Statutory Instruments are available for downloading from the website of the Office of Public Sector Communications at:

www.opsi.gov.uk/legislation/scotland/s-stat.htm.

Links to all current rating legislation are also available from the Local Government pages of the Scottish Government website at:

www.scotland.gov.uk/businessrates

Local Authorities may also wish to note that revised guidance on State aid for non-domestic rates is available here:

<http://sh45inta/Topics/Government/local-government/17999/11199/guidance>

If you have any queries relating to these Instruments please contact me on 0131 244 7025 or by email at Jim.gilmour@scotland.gsi.gov.uk.

Yours faithfully,

JIM GILMOUR
Senior Policy Officer