

Finance Circular 3/2008
By Email

Chief Executives, Scottish Local Authorities

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

Our ref: B1987406
24 April 2008

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 2008, except where otherwise indicated.

The Non-Domestic Rate (Scotland) Order 2008 (SSI 2008/32)

This Order prescribes an amount of 45.8 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2008-09.

The Non-Domestic Rates (Levying) (Scotland) Regulations 2008 (SSI 2008/85)

This Order makes provision for the Small Business Bonus Scheme for 2008-09 and sets the supplement paid by businesses with a rateable value above £29,000 at 0.4 pence in the pound for 2008-09.

Valuation and Rating (Exempted Classes) (Scotland) Order 2008 (SSI 2208/80)

This Order harmonises the valuation treatment of international telecommunications and electricity cables across the United Kingdom by excluding from rating cables connecting two or more international jurisdictions.

[...]

Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2008 (SSI 2008/83)

This Order provides that properties, empty continuously for a period of more than three months and owned or leased by companies or Limited Liability Partnerships in administration, will be exempt from business rates.

Non-Domestic Rating (Telecommunications & Canals) (Scotland) Order 2008 (SSI 2008/84)

This Order provides that British Telecommunications plc shall remain in rateable occupation of the unbundled local loop on an indefinite basis from 31 March 2008.

The Business Improvement Districts (Scotland) Amendment Regulations 2007 (SSI 2007/510)

This Order makes a minor technical amendment to the procedure for issuing ballot papers for Business Improvement Districts. The Order came into force on 6 December 2007.

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

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