STATUTORY INSTRUMENTS

1986 No. 342 (S. 26)

RATING AND VALUATION

The Rating (Exemption of Unoccupied Industrial and Storage Lands and Heritages) (Scotland) Regulations 1986

Made - - - -	*24th February* 1986
Laid before Parliament	*10th March* 1986
Coming into Operation	*1st April* 1986

The Secretary of State, in exercise of the powers conferred on him by section 25(4) of the Local Government (Scotland) Act 1966(**a**) (hereinafter referred to as "the 1966 Act") and of all other powers enabling him in that behalf, hereby makes the following regulations:-

Citation and commencement

1. These regulations may be cited as the Rating (Exemption of Unoccupied Industrial and Storage Lands and Heritages) (Scotland) Regulations 1986, and shall come into operation on 1st April 1986.

Exemption from rates

2. Rates shall not be payable under section 24 of the 1966 Act(**b**) (rating of unoccupied property) in respect of -

(a) any industrial lands and heritages within the meaning of section 3 as read with section 9 of the Rating and Valuation (Apportionment) Act 1928(**c**);

(b) notwithstanding the proviso to section 3(1) of that Act, any factory or workshop primarily occupied and used for the purposes of storage; or

(c) any lands and heritages where all buildings comprised in those lands and heritages are wholly constructed or adapted for use in the course of a trade or business for the purposes of storage (including the storage or handling of goods in the course of their distribution) or any purpose ancillary thereto.

Michael Ancram,
Parliamentary Under Secretary of State,
Scottish Office.

New St Andrew's House,
Edinburgh.
24th February 1986.

(**a**) 1966 c.51; section 25(4) was first repealed by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23), Schedule 4 and later revived by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), Schedule 2, paragraph 11.

(**b**) Section 24 was amended by the Local Government (Scotland) Act 1975 (c.30), Schedule 6, paragraph 33 and by Schedule 7.

(**c**) 1928 c.44.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations remove the discretion of rating authorities to rate unoccupied industrial lands and heritages, factories and workshops primarily occupied and used for the purposes of storage and buildings wholly constructed or adapted for the purposes of storage (including the storage or handling of goods in the course of their distribution) or any ancillary purpose, (Regulation 2). This discretion is conferred by section 24(1) of the Local Government (Scotland) Act 1966 (c.51). The effect of this is that no rates shall be payable on such properties, where they are unoccupied for a continuous period exceeding six months.

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