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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 36**

**RATING AND VALUATION**

**The Non-Domestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020**

*Made* - - - - 19th February 2020  
*Laid before the Scottish Parliament* - - - - 21st February 2020  
*Coming into force* - - 1st April 2020

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020 and come into force on 1 April 2020.

**Amount payable as rates – lands and heritages used to provide a reverse vending machine**

2.—(1) No rates are payable in respect of lands and heritages for a day in a financial year beginning on or after 1 April 2020 if—

- (a) the lands and heritages are used wholly or mainly for provision of a reverse vending machine, and
- (b) an application for relief is made in accordance with regulation 3.

(2) In this regulation—

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854<sup>(2)</sup>,

“relevant container” means a sealed container designed for a single use supply of a drink to a consumer, the supply of which includes a refundable deposit, and

“reverse vending machine” means a mechanical device, that—

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(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). 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).  
(2) 1854 c.91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.

- (a) is designed to receive, identify and process used relevant containers, and
- (b) provides a means for refund of the deposit paid on a used relevant container received by the device,

and where a device is provided partly to process used relevant containers and partly for other purposes, it is not a reverse vending machine unless its main intended purpose is the processing of used relevant containers.

### **Application for relief**

**3.—(1)** An application for relief under these Regulations must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer (see paragraph (2)), and
- (b) be made to the rating authority in whose valuation roll the entry for the lands and heritages appears by—
  - (i) addressing it to that authority, and
  - (ii) delivering it or sending it to that authority’s office by post or electronic communication.

(2) A person is authorised to sign on behalf of the ratepayer, where the ratepayer is—

- (a) a partnership, if the person is a partner of that partnership,
- (b) a trust, if the person is a trustee of that trust,
- (c) a body corporate, if the person is a director of that body.

(3) In this regulation—

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000(3),

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined by section 7(2) of the Electronic Communications Act 2000(4), and

“valuation roll” means the roll made up under section 1 of the Local Government (Scotland) Act 1975(5).

St Andrew’s House,  
Edinburgh  
19th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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(3) 2000 c.7. The definition of “electronic communication” was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c.21).  
(4) Section 7 was amended by S.I. 2016/696.  
(5) 1975 c.30. There are amendments to section 1 that are not relevant to these Regulations.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide 100% relief from business rates in respect of lands and heritages that are used wholly or mainly for the provision of a reverse vending machine, which is defined in regulation 2. Relief is available from 1 April 2020.

An application must be made to obtain the relief. Regulation 3 sets out how the application is to be made.