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## SCOTTISH OFFICE WHITEHALL, LONDON SW1A 2AU

The Rt Hon The Viscount Whitelaw PC CH MP Lord President of the Council Privy Council Office Whitehall LONDON SW1A 2AT

24 February 1987

Deux Willie

ABOLITION OF DOMESTIC RATES ETC (SCOTLAND) BIDLE RATING OF SPORTS CLUBS

I wrote to you and to E(LF) colleagues on 12 February, and am grateful to John MacGregor, Nicholas Edwards and Nicholas Ridley for their speedy responses.

Since their reactions to my proposal were negative, I accept that I should not pursue further the idea of extending some mandatory rating relief to sports clubs in Scotland.

I do not therefore now envisage a Government amendment to the ADRES Bill relating to sports clubs, although given the pressures I face from our supporters, I shall be examining afresh other ways in which I might help within the present arrangements.

I am copying this letter as before to the Prime Minister, members of E(LF) and Sir Robert Armstrong.

MALCOLM RIFKIND

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RATES Pt6. [25.11 (10 MIBT)