
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 2

Lands and heritages on roll on 1st April 2017

Changes in rateable value after 1st April 2017

11.—(1) Where, subsequent to 1st April 2017, the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year (the “effective day”), the transitional limit in respect of those lands and heritages is, as regards days in that year on and after that effective day, to be calculated in accordance with the formula—

$$TL + \frac{(IRV - RV) \times PF}{365}$$

where—

TL is the transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages;

RV is their rateable value immediately prior to the effective day; and

PF is the poundage figure of—

- (i) 0.492 where the lands and heritages have a rateable value exceeding £51,000; or
- (ii) 0.466 in any other case.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year subsequent to 1st April 2017, as a result of—

(a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽¹⁾); or

(b) the assessor amending or adding an apportionment note under paragraph 2 of schedule 5 of the 1992 Act,

the transitional limit in respect of those lands and heritages is, as regards days in that year on and after that effective day, to be calculated in accordance with the formula—

$$\frac{TL \times RRV}{RV}$$

where—

TL and RV have the same meanings as in paragraph (1); and

(1) The relevant definition in section 37(1) was amended by section 20 and paragraph 17 of schedule 2 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), schedule 6 of the Abolition of Domestic Rates etc. (Scotland) 1987 Act (c.47) and paragraph 100(8) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39).

RRV is the reduced rateable value of those lands and heritages.