
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

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

PART 3

Reductions, remissions and exemptions

Former full relief properties

13.—(1) This regulation has effect for determining the amount payable as rates in respect of a former full relief property and a day in the relevant year, but it does not apply where the entry in the roll in respect of that property and that day is a merged entry, split entry or reorganised entry.

(2) The amount payable is to be 50% of the amount otherwise payable (that amount otherwise payable having been calculated in accordance with regulations 7 and 12 where applicable).

(3) In paragraph (1), “former full relief property” means relevant lands and heritages in respect of which—

- (a) the rateable value on 31st March 2017 was no more than £10,000; and
- (b) the amount payable as rates for 31st March 2017 had been reduced to nil by virtue of any enactment.