
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 76

**The Non-Domestic Rates (Transitional Relief)
Amendment (Scotland) Regulations 2018**

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) Amendment (Scotland) Regulations 2018 and come into force on 1st April 2018.

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(1) are amended in accordance with paragraphs (2) to (11).

(2) In regulation 2 (interpretation)—

(a) for the definition of “the 2017 Regulations” substitute—

““the 2018 Regulations” means the Non-Domestic Rates (Levy) (Scotland) Regulations 2018;”;

(b) for the definition of “relevant lands and heritages” substitute—

““relevant lands and heritages” means any lands and heritages which—

(a) are used wholly or mainly for a purpose specified as Class 12 in the schedule; or

(b) (i) are used wholly or mainly for a purpose specified as any one of Class 1 to 8, 10 or 11 in the schedule; and

(ii) have a rateable value no greater than £1,500,000,

and were so used as at 31st March 2017 or, if unoccupied on that date, were so used when last occupied prior to 31st March 2017; and”;

(c) in the definition of “relevant year” for “2017” substitute “2018”.

(3) In regulation 6 (application of Part 2), in paragraph (2)—

(a) at the end of subparagraph (a) omit “or”;

(b) at the end of subparagraph (b) insert—

“; or

(c) the lands and heritages are shown in a split entry or reorganised entry”.

(4) In regulation 8 (notional liability)—

(a) for “0.492” substitute “0.506”; and

(b) for “0.466” substitute “0.48”.

(5) For regulation 9 (transitional limit) substitute—

“**9.—(1)** Subject to paragraph (3) and regulation 11, in respect of lands and heritages to which this Part applies and any day—

- (a) where the rateable value for that day exceeds the rateable value on 1st April 2017, the transitional limit is calculated in accordance with the formula—

$$\frac{(BL \times 1.329) + ((CRV - RV) \times PF)}{365}$$

- (b) in any other case, the transitional limit is calculated in accordance with the formula—

$$\frac{BL \times 1.329 \times CRV}{365 \times RV}$$

- (2) For the purposes of paragraph (1)—

BL is the base liability of the lands and heritages, ascertained in accordance with regulation 10;

CRV is the rateable value of the lands and heritages;

RV is the rateable value of the lands and heritages on 1st April 2017; and

PF is the poundage figure of—

- (i) 0.506 where CRV exceeds £51,000; or
(ii) 0.48 in any other case.

(3) Where regulation 4 of the Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018(2) applies, the transitional limit is calculated in accordance with regulation 4(3) of those Regulations.”.

- (6) In regulation 11 (changes in rateable value after 1st April 2017)—

(a) in the heading, paragraph (1) and paragraph (2) for “2017” substitute “2018”;

(b) in paragraph (1)—

- (i) for “0.492” substitute “0.506”; and
(ii) for “0.466” substitute “0.48”; and

(c) at the end insert—

“(3) Where regulation 9(3) applies, this regulation does not apply.”.

- (7) In regulation 12 (charitable and other reductions)—

(a) in paragraph (1)(a)(v)—

- (i) for “2017” substitute “2018”; and
(ii) at the end insert—

“(vi) regulation 3(1) or 5(1) of the Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018.”.

(b) omit paragraph (3).

- (8) Omit regulation 13 (former full relief properties).

- (9) In regulation 14 (partially unoccupied lands and heritages)—

- (a) in paragraph (2) for “paragraphs (3) and (4)” substitute “paragraph (3)”; and
(b) omit paragraph (4).

(10) Omit regulation 18 (amendment of the Non-Domestic Rates (Levying) (Scotland) Regulations 2017).

(11) In the schedule (specified purposes) omit the entry with the heading “Class 9 Renewable energy generation”.

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