

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 (“the principal Regulations”).

In regulation 2, paragraph (2) makes changes to some of the defined terms in the principal Regulations. Paragraph (3) disapplies Part 2 of the principal Regulations from lands and heritages shown in a split or reorganised entry. Paragraphs (4) and (6) amend the poundage figure and paragraph (5) amends the transitional limit formula. Paragraph (8) omits regulation 13 of the principal Regulations in relation to former full relief properties and paragraphs (7) and (9) make provision consequential to that omission. Paragraph (10) removes the amendment to regulations which have been revoked and paragraph (11) removes renewable energy generation from the specified purposes set out in the schedule of the principal Regulations.