
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 40

RATING AND VALUATION

The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (revoked)^{F1}

Made - - - - 14th February 2019
Laid before the Scottish
Parliament - - 18th February 2019
Coming into force 1st April 2019

**THE NON-DOMESTIC RATES (RELIEF
FOR NEW AND IMPROVED PROPERTIES)
(SCOTLAND) REGULATIONS 2019 (REVOKED)**

PART 1

Introduction and interpretation

1. Citation and commencement
2. Interpretation

PART 2

New property

3. Availability of relief - new building entered in the roll under section 2(1)(b) of the 1975 Act
4. Relief granted - new building entered in the roll under section 2(1)(b) of the 1975 Act
5. Availability of relief – new building resulting in an alteration to the roll under section 2(1)(d) of the 1975 Act
6. Relief granted – new building resulting in an alteration to the roll under section 2(1)(d) of the 1975 Act
7. Availability of relief – further works to lands and heritages granted relief under regulation 4 or 6
8. Relief granted – further works to lands and heritages granted relief under regulation 4 or 6

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (revoked). (See end of Document for details)

PART 3

Improved property

9. Availability of relief – lands and heritages in respect of which a relevant increase has been made within the previous 12 months
10. Relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months
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PART 4

Applications for relief

12. Applications for relief
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Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (revoked).