

SCOTTISH STATUTORY INSTRUMENTS

2020 No. 42

RATING AND VALUATION

**The Non-Domestic Rates (Transitional Relief)
(Scotland) Amendment Regulations 2020**

Made - - - - 19th February 2020
*Laid before the Scottish
Parliament* - - - - 21st February 2020
Coming into force - - 1st April 2020

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 ^{M1} and all other powers enabling them to do so.

Marginal Citations

M1 1994 c.39. Section 153 was amended by section 67 of the [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

Commencement Information

II Reg. 1 in force at 1.4.2020, see reg. 1

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

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 ^{M2} are amended in accordance with paragraphs (2) to (7).

(2) In regulation 2 (interpretation - general)—

(a) for the definition of “the 2019 Regulations” substitute—

“the 2020 Regulations” means the Non-Domestic Rates (Levying) (Scotland) Regulations 2020^{M3}”, and

(b) in the definition of “the relevant year”, for “2019” substitute “ 2020 ”.

(3) In regulation 8 (notional liability)—

(a) in the formula, for “366” substitute “ 365 ”, and

(b) for the definition of “PF” substitute—

“PF is the poundage figure of—

(a) [F10.516] where the lands and heritages have a rateable value exceeding £95,000,

(b) [F20.503] where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or

(c) [F30.49] in any other case.”.

(4) In regulation 9 (transitional limit)—

(a) in each formula in paragraph (1)—

(i) for “1.527” substitute “ 1.747 ”,

(ii) for “366” substitute “ 365 ”, and

[F4(b) for the definition of “PF” substitute—

“PF is the poundage figure of—

(i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,

(ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or

(iii) 0.49 in any other case.”]

(5) In regulation 10 (base liability), in the formula in paragraph (1)(a), for “366” substitute “ 365 ”.

(6) In regulation 11 (changes in rateable value)—

(a) in the heading, paragraph (1) and paragraph (2), for “2019” substitute “ 2020 ”, and

(b) in paragraph (1)—

(i) in the formula, for “366” substitute “ 365 ”, [F5]and

(ii) for the definition of “PF” substitute—

“PF is the poundage figure of—

(i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,

(ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or

(iii) 0.49 in any other case.”]

(7) In regulation 12 (charitable and other reductions), in paragraph (1)(a)(v) for “2019” substitute “ 2020 ”.

F1 Word in reg. 2(3)(b) substituted (31.3.2020) by [The Non-Domestic Rates \(Coronavirus Reliefs\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/101\)](#), regs. 1, **5(2)(a)(i)**

F2 Word in reg. 2(3)(b) substituted (31.3.2020) by [The Non-Domestic Rates \(Coronavirus Reliefs\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/101\)](#), regs. 1, **5(2)(a)(ii)**

- F3** Word in reg. 2(3)(b) substituted (31.3.2020) by The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 (S.S.I. 2020/101), regs. 1, **5(2)(a)(iii)**
- F4** Reg. 2(4)(b) substituted (31.3.2020) by The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 (S.S.I. 2020/101), regs. 1, **5(2)(b)**
- F5** Reg. 2(6)(b)(ii) and preceding word substituted for reg. 2(6)(b)(ii)(iii) (31.3.2020) by The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 (S.S.I. 2020/101), regs. 1, **5(2)(c)**

Commencement Information

- I2** Reg. 2 in force at 1.4.2020, see reg. 1

Marginal Citations

- M2** S.S.I. 2017/85, which was amended by S.S.I. 2018/76 and S.S.I. 2019/44.
- M3** S.S.I. 2020/39.

St Andrew's House,
Edinburgh

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

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”).

Regulation 2(2) updates a reference to other Regulations and to the definition of “the relevant year” for the purposes of the principal Regulations. The relevant year becomes the 2020-21 financial year.

Other paragraphs of regulation 2 uprate various figures used in the principal Regulations to calculate entitlement to transitional relief and its maximum amount. These are based on an inflation figure of 1.7% which is the percentage increase in the poundage in 2020-21 compared with 2019-20. The 2019-20 financial year was a leap year, so all daily-based calculations are altered to reflect the 2020-21 financial year having 365 days. An adjustment is also made to reflect that in 2020-21 the additional amount payable in rates is lower than in 2019-20 for lands and heritages with a rateable value exceeding £51,000, but not exceeding £95,000.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020.