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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 43**

**RATING AND VALUATION**

**The Non-Domestic Rating (Unoccupied Property)  
(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 sections 24(2), 24A(4) and 24B(3) of the Local Government (Scotland) Act 1966(1) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

**Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018**

2.—(1) The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018(2) are amended as follows.

(2) In regulation 2 (rating of unoccupied lands and heritages)—

- (a) omit paragraphs (1)(a)(iii) and (1)(b)(iii)(bb),
- (b) omit paragraph (2)(a)(ii),
- (c) in paragraph (2)(b)(i) for “6 weeks” substitute “6 months”.

(3) In regulation 3 (rating of lands and heritages partly unoccupied for a short time), in paragraph (2), for “6 weeks” substitute “6 months”.

(4) In regulation 5, in paragraph (2) (saving provision), omit “and paragraph (d) of Part 2 of the schedule”.

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(1) 1966 c.51. Section 24 was substituted, and sections 24A and 24B inserted, by sections 154 and 155 of the Local Government etc. (Scotland) Act 1994 (c.39). All three sections are amended by the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp. 11). The functions of the Secretary of State under sections 24(2) and 24A(4) were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(2) S.S.I. 2018/77.

(5) In the schedule, omit Part 2.

St Andrew's House,  
Edinburgh  
19th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018 (“the principal Regulations”) to extend the period for which lands and heritages have to be occupied before a period of non-occupation is ended and can start anew.

The principal Regulations provide that, where lands and heritages have been occupied for less than 6 weeks, that period is to be regarded as part of a continuous period of non-occupation for certain purposes. Paragraphs (2)(c) and (3) of regulation 2 of these Regulations increase the 6 week period to 6 months. The effect is to reduce an ability to claim relief repeatedly for unoccupied property through short periods of occupation.

The principal Regulations maintained an exemption (known as “New Start relief”) for certain new build property, until 31 March 2020. Paragraphs (2)(a) and (b), (4) and (5) of regulation 2 of these Regulations revoke that provision, as its purpose is spent.