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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 4**

**RATING AND VALUATION**

**The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024**

<i>Made</i>	- - - -	<i>9th January 2024</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>11th January 2024</i>
<i>Coming into force</i>	- -	<i>1st April 2024</i>

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**PART 1**

General

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024 and come into force on 1 April 2024.

**PART 2**

Levying Regulations

**Interpretation of Part 2**

2. In this Part—

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(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12), section 15 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 (asp 10). 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).

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(2),

“the 1966 Act” means the Local Government (Scotland) Act 1966(3),

“the 1975 Act” means the Local Government (Scotland) Act 1975(4),

“the 1997 Act” means the Local Government and Rating Act 1997(5),

“the 2022 Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022(6),

“the 2024 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024(7),

“advertisement” means a sign, placard, board or device, whether illuminated or not, used for the purpose of advertisement,

“betting” means making or accepting a bet on—

- (a) the outcome of a race, competition or other event or process,
- (b) the likelihood of anything occurring or not occurring, or
- (c) whether anything is true or not,

“betting intermediary” means a person who provides a service designed to facilitate the making or acceptance of bets between others,

“cumulative rateable value” means the total rateable value of all lands and heritages in respect of which an individual ratepayer is liable to pay rates,

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(8),

“parking place” means a place where vehicles may wait,

“part residential subjects” has the meaning prescribed by and under section 99(1) of the Local Government Finance Act 1992(9),

“payday lending” means, in the course of a business involving lending, the making of, or advertising the availability of, loan agreements in relation to which the credit provided is to be repaid or substantially repaid over a period that does not exceed 12 months and being loan agreements with an annual percentage rate of interest equal to or exceeding 100%,

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect,

“rates” means non-domestic rates levied under section 7B of the 1975 Act(10),

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(2) 1962 c. 9 (10 & 11 Eliz. 2).

(3) 1966 c. 51.

(4) 1975 c. 30.

(5) 1997 c. 29.

(6) S.S.I. 2022/49, which was amended by S.S.I. 2023/30, S.S.I. 2023/31, S.S.I. 2023/63 and is to be further amended by S.S.I. 2024/5.

(7) S.S.I. 2024/5.

(8) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.

(9) 1992 c. 14. There are amendments to section 99(1) which are not relevant to these Regulations.

(10) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c. 14) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994.

“the reference amount” has the same meaning as in regulation 10(2)(b) of the 2022 Regulations,  
“revaluation” means the calculation of the rateable value of lands and heritages in connection with the making up of a valuation roll under section 1(1) of the 1975 Act, and  
“the roll” means a valuation roll made up under section 1(1) of the 1975 Act.

**Amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)**

3.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

- (a) they comprise a single entry in the roll,
- (b) they have a rateable value of less than £20,000, and
- (c) the ratepayer who is liable to pay rates in respect of them is liable in respect of only one entry in the roll.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (4), where the rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2.

<i>Column 1 Rateable value range (single entry in the roll)</i>	<i>Column 2 Percentage of rate relief</i>
£12,000 or less	100%
£12,001 to £15,000	Relief percentage = $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$
£15,001 to £19,999	Relief percentage = $25 \times (\frac{(20000 - RV)}{5000})$

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

- (a) reduction by virtue of one of more of the following enactments—
  - (i) section 4(2) of the 1962 Act(11),
  - (ii) section 4(5)(c) of the 1962 Act(12),
  - (iii) section 24A of the 1966 Act(13),
  - (iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978(14),

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(11) Section 4(2) was amended by sections 5(a) and 13 and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(1)(a) of the Local Government and Planning (Scotland) Act 1982 (c. 43), section 137 and paragraph 7 of schedule 12 of the Local Government Finance Act 1988 (c. 41) and section 98(2) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(12) Section 4(5) was amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994, paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997 (c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(13) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 and amended by section 1(3) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11) and section 19 of the Non-Domestic Rates (Scotland) Act 2020. Section 19 is to come into force on 1 April 2023.

(14) 1978 c. 40. Section 4 was amended by section 86(1) and paragraph 49(c) of schedule 10 of the Social Security Act 1986 (c. 50) and paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c. 6). Section 5 was amended by section 5(1)(a), (b) and (c) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31).

- (v) paragraph 3(1) of schedule 2 of the 1997 Act<sup>(15)</sup>,
  - (vi) regulation 5, 5A or 5B of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016<sup>(16)</sup>, or
  - (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956<sup>(17)</sup>,
- but only to the extent that the amount of such rate relief is reduced to nil.

- (5) This regulation does not apply to lands and heritages which are—
- (a) unoccupied, or
  - (b) used wholly or mainly for—
    - (i) the accommodation of one or more advertisements,
    - (ii) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),
    - (iii) the provision of one or more parking places, or
    - (iv) payday lending.

**Amount payable as rates – lands and heritages with rateable value of £35,000 or less (multiple entries)**

4.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

- (a) they comprise multiple entries in the roll,
- (b) a single ratepayer is liable to pay rates in respect of them, and
- (c) they have a cumulative rateable value not exceeding £35,000.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (4), where the cumulative rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2.

<i>Column 1 Cumulative rateable value range (multiple entries in the roll)</i>	<i>Column 2 Percentage of rate relief</i>
£12,000 or less	100%
£12,001 to £35,000	<p>25% on each individual property with a rateable value of £15,000 or less</p> <p>For individual properties with rateable value £15,001 to £19,999 relief percentage =</p> $25 \times \left( \frac{20000 - RV}{5000} \right)$

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<sup>(15)</sup> Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1), paragraph 25 of schedule 8 of the Postal Services Act 2000 (c. 26) and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c. 5).

<sup>(16)</sup> S.S.I. 2016/119. Regulation 5 was amended by S.S.I. 2020/391. Regulations 5A and 5B are inserted by regulation 10 of these Regulations.

<sup>(17)</sup> 1956 c. 60. Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42). Section 7B was inserted by section 145 and paragraph 4 of schedule 6 of the Local Government and Housing Act 1989.

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

- (a) reduction by virtue of one or more of the following enactments—
  - (i) section 4(2) of the 1962 Act,
  - (ii) section 4(5)(c) of the 1962 Act,
  - (iii) section 24A of the 1966 Act,
  - (iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978,
  - (v) paragraph 3(1) of schedule 2 of the 1997 Act,
  - (vi) regulation 5, 5A or 5B of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, or
- (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(18),

but only to the extent that the amount of such rate relief is reduced to nil.

(5) This regulation does not apply to lands and heritages which are—

- (a) unoccupied, or
- (b) used wholly or mainly for—
  - (i) the accommodation of one or more advertisements,
  - (ii) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),
  - (iii) the provision of one or more parking places, or
  - (iv) payday lending.

**Amount payable as rates – lands and heritages with rateable value exceeding £51,000 but not exceeding £100,000**

5.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £51,000, but not exceeding £100,000.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (5), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (4).

(4) The additional amount is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

- AARP is the additional amount of rates payable,
- RV is the rateable value of the lands and heritages on that day,
- S is the additional factor of 0.047, and
- D is the number of days in the relevant year.

(5) No additional amount is payable under this regulation for—

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(18) 1956 c. 60. Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42). Section 7B was inserted by section 145 and paragraph 4 of schedule 6 of the Local Government and Housing Act 1989.

- (a) any day on which relief under regulation 7 (amount payable as rates) of the 2024 Regulations has effect in respect of the lands and heritages in question, or
- (b) any day on which—
  - (i) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) or 10A (relief granted - financial year 2024-25 – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the 2022 Regulations(19) grants relief in respect of the lands and heritages in question, and
  - (ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.
- (6) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

**Amount payable as rates – lands and heritages with rateable value exceeding £100,000**

6.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £100,000.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraphs (5) and (6), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (4).

(4) The additional amount is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

AARP is the additional amount of rates payable,

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.061, and

D is the number of days in the relevant year.

- (5) No additional amount is payable under this regulation for—
  - (a) any day on which relief under regulation 7 of the 2024 Regulations has effect in respect of the lands and heritages in question, or
  - (b) any day on which—
    - (i) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) or 10A (relief granted - financial year 2024-2025 – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the 2022 Regulations grants relief in respect of the lands and heritages in question, and
    - (ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.
- (6) If the rateable value minus the reference amount does not exceed £100,000, but exceeds £51,000, the additional amount payable under this regulation is to be calculated using the formula in paragraph (4) but with an additional factor “S” of 0.047 instead of 0.061.

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(19) Regulation 10 was amended by [S.S.I. 2023/31](#) and is to be further amended, and regulation 10A inserted, by [S.S.I. 2024/5](#).

(7) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

**Amount payable as rates – newly re-occupied lands and heritages with rateable value of £100,000 or less**

7.—(1) Subject to paragraph (4), no rates are payable in respect of lands and heritages on any day in the relevant year where the conditions set out in paragraph (3) are met.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) The conditions referred to in paragraph (1) are—

- (a) the lands and heritages have a rateable value of £100,000 or less,
- (b) the lands and heritages were unoccupied but became re-occupied on a date on or after 1 April 2023,
- (c) the lands and heritages were continuously unoccupied for a period of six months or more immediately prior to becoming re-occupied,
- (d) no more than 12 months have elapsed since the date on which the lands and heritages became re-occupied, and
- (e) an application for relief has been made in accordance with paragraph (5), unless relief was granted under regulation 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023<sup>(20)</sup>.

(4) No rate relief is granted in consequence of paragraph (1) in respect of lands and heritages which are—

- (a) unoccupied, or
- (b) used wholly or mainly for payday lending.

(5) An application for relief under this regulation must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer,
- (b) specify the date on or after 1 April 2023 on which the lands and heritages became reoccupied, and
- (c) be made to the rating authority in whose valuation roll the entry for the lands and heritages appears by—
  - (i) addressing it to that authority, and
  - (ii) delivering it to that authority’s office or sending it to that authority by electronic communication.

(6) For the purposes of paragraph (5)—

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 <sup>(21)</sup>(“the 2000 Act”),

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership or any other person authorised by it,
- (b) a trust, a trustee of that trust or any other person authorised by it,
- (c) a body corporate, a director of that body or any other person authorised by it, and

“sign or signed”, in relation to an application made by electronic communication, means an electronic signature as defined in section 7(2)<sup>(22)</sup> of the 2000 Act.

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<sup>(20)</sup> S.S.I. 2023/30.

<sup>(21)</sup> 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

<sup>(22)</sup> Section 7(2) was amended by S.I. 2016/696.

## Exemptions and discretionary reductions and remissions

8. Nothing in this Part of these Regulations—
- (a) requires rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day,
  - (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act<sup>(23)</sup> or paragraph 4 of schedule 2 of the 1997 Act<sup>(24)</sup>, or
  - (c) prejudices the power of a local authority to give notice to a ratepayer under section 20 of the Non-Domestic Rates (Scotland) Act 2020<sup>(25)</sup>.

## Revocation and saving

9.—(1) Subject to paragraph (2), regulations 2 to 7 of the Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2023<sup>(26)</sup> are revoked.

(2) Nothing in paragraph (1) affects the continuing operation of regulations 2 to 7 of the Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2023 as regards the financial year 2023-2024.

## PART 3

### Miscellaneous Non-Domestic Rating Amendments

#### Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

10.—(1) The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016<sup>(27)</sup> are amended in accordance with paragraphs (2) to (5).

- (2) After regulation 3 (lands and heritages in enterprise areas) insert—

#### “Lands and heritages in enterprise areas – financial year 2024-2025

**3A.** Regulation 5A(1) applies in the period beginning with 1 April 2024 and ending with 31 March 2025 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area,
- (b) the Life Sciences Enterprise Area,
- (c) the Low Carbon/Renewables East Enterprise Area, or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.

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(23) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997 (c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(24) Paragraph 4 was amended by section 28(4) of the Local Government in Scotland Act 2003 (asp 1).

(25) 2020 asp 4.

(26) S.S.I. 2023/30.

(27) S.S.I. 2016/119, which was amended by S.S.I. 2020/391 and S.S.I. 2023/30.



### **Lands and heritages in enterprise areas – financial year 2025-2026**

**3B.** Regulation 5B(1) applies in the period beginning with 1 April 2025 and ending with 31 March 2026 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area,
- (b) the Life Sciences Enterprise Area,
- (c) the Low Carbon/Renewables East Enterprise Area, or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.”.

(3) In regulation 4 (availability of relief)—

- (a) for “regulation 3” where it first occurs, substitute “regulations 3, 3A and 3B”,
- (b) for “regulation 3” where it occurs in paragraph (a)(ii), substitute “regulation 3, 3A or 3B”.

(4) In regulation 5 (relief granted)—

- (a) for the heading substitute “Relief granted in relation to the financial years beginning with 1 April 2016 and ending with 31 March 2024”,
- (b) in paragraph (1) for “Where” substitute “In relation to any day in the financial years beginning with 1 April 2016 and ending with 31 March 2024, where”.

(5) After regulation 5 insert—

#### **“Relief granted -financial year 2024-2025**

**5A.—**(1) In relation to the financial year 2024-2025, where the rateable value of lands and heritages falls within one of the ranges specified in the column headed “Rateable value” in the table below, the amount of rates payable is to be reduced by the percentage specified in the corresponding entry in the column headed “Percentage of rates relief”.

<i>Rateable value</i>	<i>Percentage of rates relief</i>
£120, 000 or less	66.7%
More than £120,000 but not exceeding £240,000	33.3%
More than £240,000 but not exceeding £480,000	16.7%
More than £480,000 but not exceeding £1,200,000	6.7%
More than £1,200,000 but not exceeding £2,400,000	3.3%
More than £2,400,000	1.7%

(2) the amount of relief calculated under paragraph (1) is to be applied before the calculation of any other relief.

#### **Relief granted – financial year 2025-2026**

**5B.—**(1) In relation to the financial year 2025-2026, where the rateable value of lands and heritages falls within one of the ranges specified in the column headed “Rateable value” in the

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table below, the amount of rates payable is to be reduced by the percentage specified in the corresponding entry in the column headed “Percentage of rates relief.”

<i>Rateable value</i>	<i>Percentage of rates relief</i>
£120, 000 or less	33.3%
More than £120,000 but not exceeding £240,000	16.7%
More than £240,000 but not exceeding £480,000	8.3%
More than £480,000 but not exceeding £1,200,000	3.3%
More than £1,200,000 but not exceeding £2,400,000	1.7%
More than £2,400,000	0.8%

(2) The amount of relief calculated under paragraph (1) is to be applied before the calculation of any other relief.”

#### **Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016**

**11.**—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016~~(28)~~ are amended in accordance with paragraph (2).

(2) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites) for “2029” substitute “2031”.

#### **Amendment of the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017**

**12.**—(1) The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017~~(29)~~ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 3 (amount payable as rates – lands and heritages used for the purposes of a district heating network)—

- (a) for the heading substitute “Amount payable as rates – lands and heritages used for the purposes of a district heating network powered otherwise than by renewable generation”,
- (b) in paragraph (3)(a) for “3A,” substitute “3A or 3B,”.

(3) In regulation 3A~~(30)~~ (amount payable as rates-lands and heritages used for the purpose of a district heating network powered by renewable generation), for the heading substitute “Amount payable as rates -lands and heritages used for the purpose of a district heating network powered by renewable generation in the financial years 2021-2022 to 2023-2024”.

(4) After regulation 3A insert—

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**(28)** S.S.I. 2016/122, relevantly amended by S.S.I. 2018/63, S.S.I. 2019/41 and S.S.I. 2023/30.

**(29)** S.S.I. 2017/61, relevantly amended by S.S.I. 2021/64.

**(30)** Regulation 3A was inserted by S.S.I. 2021/64.

**“Amount payable as rates – lands and heritages used for the purpose of a district heating network powered by renewable generation in the financial years 2024-2025 to 2026-2027**

**3B.**—(1) This regulation grants relief to a person who is liable to pay rates levied under section 7B of the 1975 Act in respect of lands and heritages on a day in a particular financial year where—

- (a) that person uses the lands and heritages wholly or mainly for the purposes of a district heating network,
- (b) at least 80% of the thermal energy generated by that network in the particular financial year derives from renewable generation, whether sourced from the same lands and heritages or different lands and heritages, and
- (c) application for relief is made in accordance with regulation 5.

(2) The relief granted under paragraph (1) is a reduction of the amount of rates payable by 90%.

(3) This regulation applies for any day in the financial years beginning with 1 April 2024 and ending with 31 March 2027.”.

(5) In regulation 4 (relief – further provisions)—

(a) in paragraph (1)—

- (i) in sub-paragraph (a) for “regulation 3(1) or 3A(1)” substitute “regulation 3(1), 3A(1) or 3B(1)”,
- (ii) in sub-paragraph (c) after “3A(1)” insert “or 3B(1)”,

(b) in paragraph (2) for sub-paragraph (e) substitute—

- “(e) regulation 3 or 4 of the Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2024(31)

St Andrew’s House,  
Edinburgh  
9th January 2024

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

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

These Regulations make provision for the amount payable as non-domestic rates in certain circumstances in respect of certain non-domestic properties in Scotland. The non-domestic rate for properties not covered by these Regulations is fixed by Order made under the Local Government (Scotland) Act 1975. For the financial year 2024-2025, the rate is fixed by the Non-Domestic Rate (Scotland) Order 2024 ([S.S.I. 2024/3](#)).

These Regulations also make miscellaneous amendments to the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 and the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017.

Part 1 provides the title of these Regulations and for their commencement.

Part 2 contains provisions in respect of the levying of non-domestic rates. Regulations 3 to 7 apply to the financial year 2024-2025.

Regulation 3 provides for the general reduction in rates liability of a ratepayer in relation to non-domestic properties which comprise only one entry in the valuation roll and have a rateable value of less than £20,000. However, where the enactments listed in regulation 3(4)(a) or a determination mentioned in regulation 3(4)(b) also provide for a reduction in rates liability, the rate relief provided under regulation 3(3) is reduced by a corresponding amount. Regulation 3(5) provides that regulation 3 does not apply to, and therefore no relief is granted in respect of, lands and heritages that are receiving relief on account of being unoccupied or that are wholly or mainly used for certain purposes, including as parking spaces or for payday lending.

Regulation 4 provides for the general reduction in rates liability of a ratepayer in relation to non-domestic properties which comprise more than one entry in the valuation roll, and cumulatively have a rateable value of no more than £35,000. In a similar way to regulation 3(4), regulation 4(4) provides for a reduction in the rate relief provided under regulation 4(3) if the enactments listed in regulation 4(4)(a) or a determination mentioned in regulation 3(4)(b) also provide for a reduction. Regulation 4(5) makes similar provision to regulation 3(5) excluding certain properties from relief.

Regulation 5 provides for an additional amount to be payable as rates for lands and heritages with a rateable value exceeding £51,000, but not exceeding £100,000, and sets out a formula for the calculation of that amount. It also sets out certain situations where no additional amount is payable.

Regulation 6 provides for an additional amount to be payable as rates for lands and heritages with a rateable value exceeding £100,000, and sets out a formula for the calculation of that amount. As with regulation 5, regulation 6 also sets out certain situations where no additional amount is payable. This is the case where the amount of rates payable is the transitional limit, in accordance with regulation 7 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, or where regulations 10 or 10A of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 apply and the rateable value of the lands and heritages does not exceed £51,000. Regulations 10 and 10A relate to lands and heritages in respect of which a relevant increase has been made within the previous 12 months, and whose rateable value does not exceed £51,000. Circumstances giving rise to relevant increases include the carrying out of refurbishment or expansion of properties and the installation of certain plant and machinery.

Regulations 5(6) and 6(7) make clear that the provision for an additional amount does not over-ride any provision for non-domestic rates relief.

Regulation 7 provides for 100% relief on non-domestic rates liability, for a period of 12 months, on non-domestic properties which become re-occupied immediately after having been unoccupied for a period of at least 6 months and where the rateable value does not exceed £100,000. The relief will, though, cease to apply where the lands and heritages become unoccupied again during the 12 month period. And it will not apply where the lands and heritages are used wholly or mainly for payday lending.

Regulation 8 allows for exemptions and discretionary reductions and remissions. It makes clear that nothing provided for in relation to levying in Part 2 cuts across any complete exemption from liability to pay rates, nor prevents a rating authority from granting a discretionary reduction or remission of rates under specified provisions. Similarly, it makes clear that a local authority is not prevented from issuing a ratepayer with a notice under section 20 of the Non-Domestic Rates (Scotland) Act 2020.

Regulation 9 revokes the provisions in regulations 2 to 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment (Scotland) Regulations 2023, with a saving provision to preserve their operation in respect of the financial year 2023-24.

Part 3 contains miscellaneous amendments in respect of Non-Domestic Rating Regulations.

Regulation 10 amends the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016 which provide relief from non-domestic rates in specified enterprise areas. The relief granted under those Regulations was due to expire on 31 March 2023, but regulation 10 extends the relief until 31 March 2026, albeit with different rates relief percentages.

Regulation 11 amends the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 to change the end date for relief for lands and heritages comprising the sites of mobile telecommunications masts. The relief was due to end on 31 March 2029 but will now end on 31 March 2031.

Regulation 12 amends the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017. With effect from 1 April 2024, until 31 March 2027, in order to qualify for 90% relief on any day in the financial year, lands and heritages used for the purposes of district heating must rely on renewable energy sources for the production of at least 80% of the combined thermal energy generated through the district heating network in that particular financial year. The renewable energy may be sourced from the lands and heritages used for the purposes of the district heating network, or other lands and heritages.