



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Reform of reliefs etc.

14 New or improved properties: rates relief

- (1) The Scottish Ministers may by regulations make provision for relief from the payment of non-domestic rates in respect of—
 - (a) newly built lands and heritages,
 - (b) improved lands and heritages.
- (2) Regulations under subsection (1) may (in particular) make provision for or about—
 - (a) rates of relief (including by reference to thresholds),
 - (b) periods for which relief is available,
 - (c) eligibility for relief (including eligibility based on use or occupation of, or changes to, the lands and heritages).
- (3) Regulations under subsection (1)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (4) Regulations under subsection (1) are subject to the negative procedure.
- (5) Before making regulations under subsection (1), the Scottish Ministers must consult such persons as they consider appropriate.
- (6) In this section—

“improved lands and heritages” means lands and heritages for which an entry in the valuation roll is altered as described in section 2A(4) of the 1975 Act,

“newly built lands and heritages” means lands and heritages for which an entry in the valuation roll is made or altered as described in section 2A(3) of the 1975 Act.