
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

RATING AND VALUATION

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023

Made - - - - 7th February 2023
Laid before the Scottish
Parliament - - 9th February 2023
Coming into force 1st April 2023

THE NON-DOMESTIC RATES (TRANSITIONAL RELIEF) (SCOTLAND) REGULATIONS 2023

PART 1

Introductory

1. Citation and commencement
2. Interpretation – general
3. Interpretation – mergers
4. Interpretation - splits
5. Interpretation – reorganisations

PART 2

Lands and heritages in the roll on 1 April 2023

6. Application of Parts 2 and 4
7. Amount payable as rates
8. Notional liability
9. Transitional limit
10. Base liability

PART 3

Reductions, remissions and exemptions

11. Charitable and other reductions
12. Partially unoccupied lands and heritages
13. Exemptions and discretionary reductions and remissions

Status: This is the original version (as it was originally made).

PART 4

Cases involving small business bonus scheme relief or rural property relief as at 31 March 2023

14. Cap for properties with small business bonus scheme relief or rural property relief

PART 5

Parks

15. Relief for parks or parts of parks previously exempt from rating and becoming rateable on 1 April 2023

PART 6

General

16. Applications for relief
17. Amendment of the new and improved property relief Regulations
Signature
Explanatory Note