
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

PART 2

Treatment of owners as liable to pay non-domestic rates

Date from which owner treated as liable

6.—(1) Subject to paragraph (3), any treatment of the owner of lands and heritages as liable for payment of non-domestic rates under regulation 4 is to have effect from the date set out in the final notice issued under regulation 5(7).

(2) The date referred to in paragraph (1) must be no earlier than 28 days after the date on which the final notice is to be presumed to have been received.

(3) Where the owner has, within the period of five years preceding the date of a final notice issued under regulation 5(7) treating them as liable to pay non-domestic rates, previously received a final notice under the same regulation treating them as liable to pay non-domestic rates, outstanding liability will be transferred with effect from whichever is the later of—

- (a) the date on which the tenancy or other arrangement in respect of the lands and heritages for which the owner is currently to be treated as liable to pay non-domestic rates was entered into between the owner and the occupier, and
- (b) the date specified in the earliest final notice issued to the owner in respect of any lands and heritages, in accordance with regulation 5(7).