
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 (“the principal Regulations”).

Regulation 2(2) updates a reference to other Regulations and to the definition of “the relevant year” for the purposes of the principal Regulations. The relevant year becomes the 2020-21 financial year.

Other paragraphs of regulation 2 uprate various figures used in the principal Regulations to calculate entitlement to transitional relief and its maximum amount. These are based on an inflation figure of 1.7% which is the percentage increase in the poundage in 2020-21 compared with 2019-20. The 2019-20 financial year was a leap year, so all daily-based calculations are altered to reflect the 2020-21 financial year having 365 days. An adjustment is also made to reflect that in 2020-21 the additional amount payable in rates is lower than in 2019-20 for lands and heritages with a rateable value exceeding £51,000, but not exceeding £95,000.