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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 30**

**RATING AND VALUATION**

The Non-Domestic Rates (Levying and Miscellaneous Amendment) (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 (LEVYING AND MISCELLANEOUS AMENDMENT) (SCOTLAND) REGULATIONS 2023

PART 1

General

1. Citation and commencement

PART 2

Levying Regulations

2. Interpretation of Part 2
3. Amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)
4. Amount payable as rates – lands and heritages with rateable value of £35,000 or less (multiple entries)
5. Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £100,000
6. Amount payable as rates – lands and heritages with rateable value exceeding £100,000
7. Amount payable as rates – newly re-occupied lands and heritages with rateable value of £100, 000 or less
8. Exemptions and discretionary reductions and remissions
9. Revocation and saving

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### PART 3

#### Miscellaneous Non-Domestic Rating Amendments

10. Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016
11. Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016
12. Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018
13. Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022

### PART 4

#### Relief under regulation 4 of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018

14. Effect of revaluation  
Signature  
Explanatory Note