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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 30**

**The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023**

**PART 4**

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

**Effect of revaluation**

**14.**—(1) Paragraph (2) applies where lands and heritages are treated as unoccupied under regulation 4 (lands and heritages to be treated as unoccupied) of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018<sup>(1)</sup> in respect of the financial year 2022-23, and would be so treated on 1 April 2023, but for the revocation of section 24B(3) of the Local Government (Scotland) Act 1966<sup>(2)</sup>.

(2) Lands and heritages to which paragraph (1) applies are to receive 100% relief from non-domestic rates for the period of 12 months beginning with the date on which they become occupied, regardless of any alteration to their rateable value as a result of revaluation.

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<sup>(1)</sup> [S.S.I. 2018/77](#). Regulation 4 was amended by [S.S.I. 2021/65](#).

<sup>(2)</sup> [1966 c. 51](#). Section 24B was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)). Subsection (3) was inserted by section 1(4) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 ([asp 11](#)).