
SCOTTISH STATUTORY INSTRUMENTS

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⁽¹⁾ 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⁽²⁾.

(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.

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

⁽²⁾ [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](#)).