
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023

PART 3

Reductions, remissions and exemptions

Charitable and other reductions

11.—(1) This regulation has effect for determining the amount payable as rates in respect of land and heritages on a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments—
 - (i) section 4(2) of the 1962 Act(1),
 - (ii) section 24(3) of the 1966 Act(2),
 - (iii) section 4 or 5 of the 1978 Act(3),
 - (iv) paragraph 3 of schedule 2 of the 1997 Act(4),
 - (v) regulation 3 (amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)) of the 2023 Regulations(5),
 - (vi) regulation 4(1) (relief granted - new building entered in the valuation roll under section 2(1)(b) of the 1975 Act), 6(1) (relief granted – new building resulting in an alteration to the valuation roll under section 2(1)(d) of the 1975 Act) or 11(1) (additional relief granted - lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the new and improved property relief Regulations,
- (b) regulation 7 has effect as regards those lands and heritages on that day, and
- (c) regulation 12 does not have effect as regards those lands and heritages on that day.

(2) The amount payable is to be determined by applying the enactment referred to in paragraph (1) (a) by which the amount in question is reduced to the amount determined under regulation 7, in the same manner as that enactment would be applied to the full amount payable as rates in a case where the only relief applicable was the relief under that enactment.

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- (1) Section 4(2) was amended by section 5(a)(i) and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23) and section 98(2)(a) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).
 - (2) Section 24(3) was amended by section 1(2)(a), (b) and (c) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).
 - (3) Section 4 was amended by paragraph 49(c) of schedule 10 of the Social Security Act 1986 (c. 50) and paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c. 6). Section 5 was amended by section 5(1)(a), (b) and (c) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31).
 - (4) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1) and paragraph 25 of schedule 8 and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c. 5).
 - (5) S.S.I. 2023/30.

Partially unoccupied lands and heritages

12.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages on a day in the relevant year where—

- (a) on that day those lands and heritages are subject to an apportionment under section 24A of the 1966 Act⁽⁶⁾, and
- (b) regulation 7 has effect as regards those lands and heritages on that day.

(2) The amount payable is, subject to paragraph (3), to be calculated in accordance with the formula—

$$A \times \frac{ARV}{RV}$$

where—

A is the amount payable for the day determined under regulation 7,

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of section 24A(2) of the 1966 Act, and

RV is the rateable value shown in the roll for those lands and heritages.

(3) Where—

- (a) this regulation has effect as regards lands and heritages on a day, and
- (b) the amount payable as rates in respect of those lands and heritages on that day falls to be reduced by virtue of an enactment referred to in regulation 11 (1)(a)(i), (iii), (iv), (v) or (vi),
- (c) the amount payable is to be determined in accordance with regulation 11(2) but as though for the words “regulation 7” there were substituted the words “regulation 12(2)”.

(4) This regulation ceases to apply where a merged entry takes effect on or after 1 April 2023, unless relief under regulation 11 was in place in respect of the lands and heritages in each of the entries which forms part of the merged entry, immediately before the merged entry took effect.

Exemptions and discretionary reductions and remissions

13. Nothing in these Regulations—

- (a) requires rates to be paid in respect of lands and heritages for a day where those lands and heritages are entirely exempt from rates for that day under any enactment, or
- (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act⁽⁷⁾, section 25A of the 1966 Act⁽⁸⁾ or paragraph 4 of schedule 2 of the 1997 Act⁽⁹⁾.

(6) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 (c. 39) and was amended by section 1(3) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11). It is to be further amended by section 19 of the Non-Domestic Rates (Scotland) Act 2020 (asp 9), with effect from 1 April 2023.

(7) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was amended by section 5(1)(b) of the Local Government and Planning (Scotland) Act 1982, paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997(c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(8) Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994 (c. 39).

(9) Paragraph 4 was amended by section 28(4)(a), (b) and (d) of the Local Government in Scotland Act 2003 (asp 1).