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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 31**

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

**PART 5**

**Parks**

**Relief for parks or parts of parks previously exempt from rating and becoming rateable on 1 April 2023**

**15.**—(1) This regulation grants relief in relation lands and heritages where the lands and heritages were entered in the roll on 1 April 2023, in terms of section 19(1ZA) of the Local Government (Financial Provisions) (Scotland) Act 1963(1), together with section 19(1ZB) or, as the case may be, section 19(1ZC) of that Act.

(2) Subject to paragraphs (3) and (4), the relief granted is that the rates payable in respect of a day are reduced by 67% of the gross rates payable in respect of the lands and heritages at revaluation on 1 April 2023.

(3) Where the entry in a roll in relation to lands and heritages is split or reorganised on or after 1 April 2023, the gross rates liability of each part of the lands and heritages which is the subject of an entry is reduced by 67%.

(4) Relief may only be granted under this regulation where an application is made in accordance with regulation 16.

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(1) 1963 c. 12. Subsections (1ZA), (1ZB) and (1ZC) are to be inserted into section 19 by section 5 of the Non-Domestic Rates (Scotland) Act 2020 (asp 9), with effect from 1 April 2023.