
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

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

PART 6

General

Applications for relief

16.—(1) An application for relief under these Regulations must be signed by the ratepayer, or a person authorised to sign on behalf of the ratepayer, and—

- (a) “person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—
 - (i) a partnership, a partner of that partnership or any other person authorised by it,
 - (ii) a trust, a trustee of that trust or any other person authorised by it,
 - (iii) a body corporate, a director of that body, and
- (b) “sign” or “signed” in relation to an application made by electronic communication means an electronic signature, as defined in section 7(2) of the Electronic Communications Act 2000⁽¹⁾.

(2) An application under paragraph (1) must be made to the local authority by—

- (a) addressing it to the authority, and
- (b) delivering or sending it to the authority’s office by post or electronic communication.

Amendment of the new and improved property relief Regulations

17.—(1) Regulation 10 of the new and improved property relief Regulations is amended in accordance with paragraphs (2), (3) and (4).

(2) In paragraph (2), in sub-paragraph (a), for “2017” substitute “2023”,

(3) In paragraph (5)—

- (a) for the words from “Where regulation 7” to “in that regulation” substitute “Where regulation 7 of the 2023 Regulations applies, the amount of non-domestic rates payable is the transitional limit calculated in accordance with regulation 9 of those Regulations”,
- (b) in sub-paragraph (a)—
 - (i) for “1 April 2017” substitute “1 April 2023”,
 - (ii) in the formula—
 - (aa) for “2.247” substitute “X”, and
 - (bb) for “365” substitute “366”,
 - (iii) for the description of BL substitute—

⁽¹⁾ 2000 c. 7. Section 7(2) was amended by S.I. 2016/696.

“BL is the base liability of the lands and heritages calculated in accordance with regulation 10 of the of the 2023 Regulations,”,

(iv) for the description of RV substitute—

“RV is the rateable value of the lands and heritages on 1 April 2023,”,

(v) for the description of PF substitute—

“PF is the poundage figure of—

(i) 0.524 where the lands and heritages have a rateable value exceeding £100,000,

(aa) 0.511 where the lands and heritages have a rateable value exceeding £51,000 but not exceeding £100,000, or

(bb) 0.498 in any other case, and”,

(vi) after the description of PF insert—

“X is—

(i) 1.125 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of £20,000 or less,

(ii) 1.250 where at revaluation on 1 April 2023 the lands and heritages have a rateable value between £20,001 and £100,000, and

(iii) 1.375 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of more than £100,000, or”.

(4) For paragraph (6) substitute—

“(6) In this regulation, “the 2023 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023(2).”.