
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

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

PART 2

Lands and heritages in the roll on 1 April 2023

Base liability

10.—(1) The base liability in respect of any lands and heritages is—

- (a) in the case of lands and heritages shown in a split or reorganised entry taking effect on 1 April 2023, to be calculated in accordance with the formula—

$$\frac{NL \times 366}{X}$$

where—

NL is the notional liability of those lands and heritages, calculated in accordance with regulation 8, and

X is—

- (i) 1.2 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of £20,000 or less,
- (ii) 1.25 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of between £20,001 and £100,000, and
- (iii) 1.4 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of more than £100,000,

- (b) in any other case, the deemed amount (or, in the case of a merged entry taking effect on 1 April 2023, the total deemed amount) in respect of those lands and heritages calculated in accordance with paragraph (2).

(2) In paragraph (1)(b), the deemed amount in respect of any lands and heritages is the amount which would have been payable as rates in respect of those lands and heritages for the financial year ending 31 March 2023, had that amount been calculated on the basis of the rateable value of the lands and heritages on 31 March 2023, including any additional amounts of rates payable in terms of regulation 4 (amount payable as rates – lands and heritages with rateable value exceeding £51,000 but not exceeding £95,000) or 5 (amount payable as rates – lands and heritages with rateable value exceeding £95,000) of the 2022 Regulations, but before applying any reliefs.