
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 92

RATING AND VALUATION

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

Made - - - - - *21st March 2023*

Coming into force *1st April 2023*

THE NON-DOMESTIC RATES (MISCELLANEOUS ANTI-AVOIDANCE MEASURES) (SCOTLAND) REGULATIONS 2023

PART 1

Introductory and interpretation

1. Citation and commencement
2. Interpretation
3. Sending notices by means of electronic communication

PART 2

Treatment of owners as liable to pay non-domestic rates

4. Circumstances in which owners must be treated as liable for non-domestic rates
5. Notification of owner of intention to treat as liable for payment of non-domestic rates
6. Date from which owner treated as liable
7. Removal of relief and subsequent applications for relief

PART 3

Disregarding of changes leading to reduction in rateable value

8. Circumstances in which changes causing a reduction in rateable value are to be disregarded
 9. Notice of intention to disregard change
- Signature
Explanatory Note