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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 92**

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

**PART 1**

**Introductory and interpretation**

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023 and come into force on 1 April 2023.

**Interpretation**

2. In these Regulations—

“assessor” means an assessor or a depute assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994(1),

“close relative” means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or the partner of any such person,

“electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000(2),

“net annual value” has the meaning given in section 6(8) of the Valuation and Rating (Scotland) Act 1956(3),

“occupier” has the meaning given in section 379 of the Local Government (Scotland) Act 1947(4),

“owner” has the meaning given in section 379 of the Local Government (Scotland) Act 1947,

“partner”, in relation to a person, means—

- (a) the husband or wife or civil partner of that person, or
- (b) if the person is living together with another person as if they were a married couple or civil partners, that other person,

“rateable value” means—

- (a) the amount ascertained in accordance with section 6(9) of the Valuation and Rating (Scotland) Act 1956(5), or

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(1) 1994 c. 39.

(2) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(3) 1956 c. 60. Section 6(8) was amended by section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18) and by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(4) 1947 c. 43.

(5) 1956 c. 60. Section 6(9) was amended by section 10(1) and schedule 3 of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

- (b) where the lands and heritages fall within a class which is prescribed by an order under section 6(1) of the Local Government (Scotland) Act 1975<sup>(6)</sup> (valuation by formula of certain lands and heritages), the amount calculated in accordance with that Order, “relief” means any reduction or remittal of the amount payable as non-domestic rates provided for in regulations made under section 153 of the Local Government etc. (Scotland) Act 1994<sup>(7)</sup>, and “the 2020 Act” means the Non-Domestic Rates (Scotland) Act 2020<sup>(8)</sup>.

### **Sending notices by means of electronic communication**

3. Any notice sent under these Regulations may be sent by electronic communication where—
- (a) the recipient has previously agreed to information concerning liability to non-domestic rates being sent by electronic communication, and
  - (b) the notice—
    - (i) is capable of being accessed by the recipient,
    - (ii) makes the information it contains available to the recipient to no lesser an extent than it would be if sent as a document in printed form, and
    - (iii) is sufficiently permanent to be used for subsequent reference.

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(6) 1975 c. 30. Section 6(1) was substituted by section 137 and paragraph 11 of Part II of schedule 12 of the Local Government Finance Act 1988 (c. 41) and amended by paragraph 42 of schedule 13 of the Local Government Finance Act 1992 (c. 14).

(7) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12), section 15(2) and (3) of the Non-Domestic Rates (Scotland) Act 2020 and paragraph 7(2) of schedule 4(6) of the Coronavirus (Scotland) Act 2020 (asp 10).

(8) 2020 asp 4.