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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 2**

Treatment of owners as liable to pay non-domestic rates

**Removal of relief and subsequent applications for relief**

7.—(1) Where the owner of lands and heritages is treated as liable to pay non-domestic rates under regulation 4, any relief in relation to those lands and heritages is to cease to be available, with effect from the date on which the transfer of liability takes effect in accordance with regulation 6.

(2) Where relief has ceased to be available under paragraph (1) in respect of any lands and heritages, any subsequent application for relief by the same owner, or a person or body that has entered into a tenancy or other arrangement with that owner, in relation to those lands and heritages, must demonstrate, to the satisfaction of the local authority, that the making of the application is not part of an artificial non-domestic rates avoidance arrangement within the meaning of sections 39 and 40 of the 2020 Act.

(3) Where the person or body fails to demonstrate the matters described in paragraph (2) to the satisfaction of the local authority, no relief may be awarded.

(4) In paragraph (2), “subsequent application” means an application for relief in respect of lands and heritages made after the date on which the transfer of liability in respect of those lands and heritages takes place in accordance with regulation 6.