
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 5

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024

PART 3

Reductions, remissions and exemptions

Exemptions and discretionary reductions and remissions

13. Nothing in these Regulations—

- (a) requires rates to be paid in respect of lands and heritages for a day where those lands and heritages are entirely exempt from rates for that day under any enactment, or
- (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act⁽¹⁾, section 25A of the 1966 Act⁽²⁾ or paragraph 4 of schedule 2 of the 1997 Act⁽³⁾.

(1) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 ([asp 6](#)). Section 4(5) was amended by section 5(1)(b) of the Local Government and Planning (Scotland) Act 1982, paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997(c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 ([asp 10](#)).

(2) Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)).

(3) Paragraph 4 was amended by section 28(4)(a), (b) and (d) of the Local Government in Scotland Act 2003 ([asp 1](#)).