
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

RATING AND VALUATION

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

Made - - - - *16th March 2017*
Laid before the Scottish
Parliament - - *16th March 2017*
Coming into force *1st April 2017*

THE NON-DOMESTIC RATES (TRANSITIONAL RELIEF) (SCOTLAND) REGULATIONS 2017

PART 1

Introductory

1. Citation and commencement
2. Interpretation – general
3. Interpretation – mergers
4. Interpretation – splits
5. Interpretation – reorganisations

PART 2

Lands and heritages on roll on 1st April 2017

6. Application of Part 2
7. Amount payable as rates
8. Notional liability
9. Transitional limit
10. Base liability
11. Changes in rateable value after 1st April 2017

PART 3

Reductions, remissions and exemptions

12. Charitable and other reductions
13. Former full relief properties
14. Partially unoccupied lands and heritages

Status: This is the original version (as it was originally made).

- 15. Exemptions and discretionary reductions and remissions
- 16. Relief-further provision

PART 4

General

- 17. Applications for relief
- 18. Amendment of the Non-Domestic Rates (Levying) (Scotland) Regulations 2017
Signature

SCHEDULE	Specified Purposes
Class 1	Bed and breakfast accommodation
Class 2	Camping site
Class 3	Caravan
Class 4	Caravan site
Class 5	Chalet and holiday hut
Class 6	Guest house, hotel and hostels
Class 7	Public house
Class 8	Restaurants
Class 9	Renewable energy generation
Class 10	Self-catering holiday accommodation
Class 11	Timeshare accommodation
Class 12	Offices
	Explanatory Note