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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 116**

**RATING AND VALUATION**

**The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019**

<i>Made</i>	- - - -	<i>22nd March 2019</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>22nd March 2019</i>
<i>Coming into force</i>	- -	<i>31st March 2019</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019 and come into force on 31 March 2019.

**Commencement Information**

II Reg. 1 in force at 31.3.2019, see [reg. 1](#)

**Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019**

2.—(1) The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019<sup>(2)</sup> are amended as follows.

(2) For the formula in regulation 10(5)(b) substitute the formula—

$$\frac{BL \times 1.527 \times ARV}{366 \times RV}$$

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(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(2) S.S.I. 2019/40.

**Status:** Point in time view as at 31/03/2019.

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019. (See end of Document for details)

**Commencement Information**

**I2** Reg. 2 in force at 31.3.2019, see [reg. 1](#)

St Andrew's House,  
Edinburgh

*KATE FORBES*  
Authorised to sign by the Scottish Ministers

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019.

These Regulations replace the formula at regulation 10(5)(b) in those Regulations, so that when they come into force on 1 April 2019, the formula is as it should be.

**Status:**

Point in time view as at 31/03/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019.