
SCOTTISH STATUTORY INSTRUMENTS

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⁽¹⁾ 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.

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⁽²⁾ are amended as follows.

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

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

(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.

St Andrew's House,
Edinburgh
22nd March 2019

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.