
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 65

RATING AND VALUATION

**The Non-Domestic Rates (Levying and Miscellaneous
Amendments) (Scotland) Regulations 2021**

<i>Made</i>	- - - -	<i>4th February 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>8th February 2021</i>
<i>Coming into force</i>	- -	<i>1st April 2021</i>

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

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021 and come into force on 1 April 2021.

Commencement Information

II [Reg. 1](#) in force at 1.4.2021, see [reg. 1](#)

(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)), section 15 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 ([asp 10](#)). 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).

PART 2

Levying Regulations

Interpretation of Part 2

^{F1}2.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levy and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

Amount payable as rates – lands and heritages with rateable value of £18,000 or less

^{F1}3.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levy and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £95,000

^{F1}4.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levy and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

Amount payable as rates – lands and heritages with rateable value exceeding £95,000

^{F1}5.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levy and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

Exemptions and discretionary reductions and remissions

^{F1}6.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levy and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

Revocation and saving

F17.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2022) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/48\)](#), regs. 1, **7(1)** (with reg. 7(2))

PART 3

Miscellaneous Non-Domestic Rating Amendments

Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016

8.—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016**(2)** are amended as follows.

(2) In regulation 2 (interpretation), for paragraph (a) of the entry for “Mobile Masts Pilot Area” substitute—

“(a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 29 January 2021,”.

(3) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites), for “1 April 2020” substitute “1 April 2021”.

Commencement Information

I2 [Reg. 8](#) in force at 1.4.2021, see [reg. 1](#)

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

9.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017**(3)** are amended as follows.

(2) In regulation 2 (interpretation – general)—

(a) for the definition of “the 2020 Regulations” substitute—

““the 2021 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021**(4)**,” and

(b) in the definition of “the relevant year”, for “2020” substitute “2021”.

(3) In regulation 9 (transitional limit), in each formula in paragraph (1), for “1.747” substitute “1.965”.

(4) In regulation 11 (changes in rateable value) in the heading, paragraph (1) and paragraph (2), for “2020” substitute “2021”.

(2) S.S.I. 2016/122, which was amended by S.S.I. 2018/63, S.S.I. 2019/41 and S.S.I. 2020/41.

(3) S.S.I. 2017/85, which was amended by S.S.I. 2018/76, S.S.I. 2019/44, S.S.I. 2020/42, S.S.I. 2020/101, S.S.I. 2020/230 and S.S.I. 2020/391.

(4) S.S.I. 2021/65.

(5) In regulation 12 (charitable and other reductions), in paragraph (1)(a)(v) for “2020” substitute “2021”.

Commencement Information

I3 [Reg. 9](#) in force at 1.4.2021, see [reg. 1](#)

Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018

10.—(1) The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018⁽⁵⁾ are amended as follows.

(2) In regulation 3 (amount payable as rates – lands and heritages used as a day nursery), for “31st March 2021” substitute “30 June 2023”.

Commencement Information

I4 [Reg. 10](#) in force at 1.4.2021, see [reg. 1](#)

Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018

11.—(1) The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018⁽⁶⁾ are amended as follows.

- (2) In regulation 4 (lands and heritages to be treated as unoccupied)—
- (a) in paragraph (a)(ii) for “£65000;” substitute “£95,000;”, and
 - (b) in paragraph (b)(iii) for “£65000;” substitute “£95,000;”.

Commencement Information

I5 [Reg. 11](#) in force at 1.4.2021, see [reg. 1](#)

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

F²12.

Textual Amendments

F2 [Reg. 12](#) revoked (1.4.2022) by [The Non-Domestic Rates \(Relief for New and Improved Properties\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/49\)](#), [regs. 1, 13\(1\)\(d\)](#) (with [reg. 13\(2\)](#))

Commencement Information

I6 [Reg. 12](#) in force at 1.4.2021, see [reg. 1](#)

(5) [S.S.I. 2018/65](#), which was amended by [S.S.I. 2018/74](#) and [S.S.I. 2020/391](#).

(6) [S.S.I. 2018/77](#), which was amended by [S.S.I. 2020/43](#).

Changes to legislation: *There are currently no known outstanding effects for the The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. (See end of Document for details)*

St Andrew's House,
Edinburgh

KATE FORBES
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. The non-domestic rate for subjects not covered by these Regulations is fixed by Order made under the Local Government (Scotland) Act 1975. For the financial year 2021-2022, the rate is fixed by the Non-Domestic Rate (Scotland) Order 2021.

These Regulations also make miscellaneous amendments to the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017, the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 and the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018.

Part 1 provides the title of these Regulations and for their commencement.

Part 2 contains provisions in respect of the levying of non-domestic rates.

Regulation 3 provides for the general reduction in rates for a ratepayer of non-domestic subjects with a rateable value of £18,000 or less. Regulation 3(3) sets out the reduction of either 25% or 100% depending on the value of the subjects.

Regulation 3(4) provides for a reduction in rate relief (calculated in accordance with regulation 3(3)) if the enactments listed in regulation 3(4)(a) or (b) already provide for a reduction or determination. Regulation 3(5) provides that no rate relief is granted in respect of lands and heritages that are receiving relief on account of being unoccupied or are used for payday lending.

Regulation 4 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £51,000, but not exceeding £95,000. Regulation 5 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £95,000.

Regulations 3 to 5 apply to the financial year 2021-2022.

Regulation 6 allows for exemptions and discretionary reductions.

The Non-Domestic Rates (Levying) (Scotland) Regulations 2020 are revoked by regulation 7, with a saving provision in respect of the financial year 2020-2021.

Part 3 contains miscellaneous amendments in respect of Non-Domestic Rating Regulations.

Regulation 8 amends the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (“the 2016 Regulations”). Regulation 8(2) amends a reference to a document in the definition of a “Mobile Masts Pilot Area” in the 2016 Regulations. These areas are either shown in a specified document with grid coordinates or delineated on three maps named in the 2016 Regulations. A new document is being referred to.

Regulation 8(3) provides relief for areas shown in the new document from the 2021-22 year, with the 2016 Regulations continuing that relief, if other qualification conditions are met, until the end of the 2028-29 year.

The document and maps are available for inspection online at <https://www.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts/>.

Regulation 9 amends the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017. Paragraph (2) updates a reference to other Regulations and to the definition of “the relevant year”.

The relevant year becomes the financial year 2021-22. Paragraph (3) updates a figure used to calculate entitlement to transitional relief and its maximum amount.

Regulation 10 amends the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 to extend 100% relief from business rates in respect of lands and heritages until 30 June 2023, if they are used as a day nursery and a new entry is or was made on the valuation roll on or after 1st April 2018.

Regulation 11 amends the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018 to increase the upper threshold of the rateable value of lands and heritages for the relief known as Fresh Start relief from £65,000 to £95,000.

Regulation 12 amends the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019. Paragraph (2) provides that the Regulations apply, as amended, for the financial year beginning on 1 April 2021. Paragraph (3) and paragraph (4)(b) remove a restriction on relief, in cases which meet certain qualifying conditions, where there is also an increase in rateable value. Paragraph (4)(a) adjusts a reference to a date and year in consequence. Paragraph (5) amends figures relevant to calculations so that they reflect the rates used to calculate non-domestic rating liability in the 2021-22 financial year. Paragraph (6) updates a reference to other Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.