
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 59

RATING AND VALUATION

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

Made - - - - 20th February 2024
*Laid before the Scottish
Parliament* - - - - 22nd February 2024
Coming into force - - 1st April 2024

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 (Transitional Relief) (Scotland) Amendment Regulations 2024 and come into force on 1 April 2024.

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024⁽²⁾ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 11 (charitable and other reductions), for paragraph (1) substitute—

“(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages on a day in the relevant year where—

- (a) that amount falls to be reduced by relief provided for in one or more enactments, other than in Part 2 of these Regulations,
- (b) regulation 7 has effect as regards those lands and heritages on that day, and
- (c) regulation 12 does not have effect as regards those lands and heritages on that day.”.

(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)) and section 15 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)). 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. 2024/5.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) In regulation 12(3)(b) (partially unoccupied lands and heritages), for “by virtue of an enactment referred to in regulation 11(1)(a)(i), (iii), (iv), (v), (vi) or (vii)” substitute “by virtue of relief described to in regulation 11(1)(a)”.

(4) In regulation 18(2) (amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023), for sub-paragraph (b) substitute—

“(b) at the end of sub-paragraph (i) insert—

“(j) Regulation 15 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024(3), and

(k) Regulation 4 of the Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024(4)

St Andrew’s House,
Edinburgh
20th February 2024

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(3) S.S.I. 2024/5.
(4) S.S.I. 2024/55.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make minor amendments to the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024 (“the 2024 Regulations”).

Regulation 2(2) substitutes a new paragraph (1) into regulation 11 of the 2024 Regulations. It makes clear that where any relief from liability to non-domestic rates applies, other than relief under Part 2 of these Regulations, the reduction in liability must be applied to the transitional limit in any situation where the amount of rates otherwise payable would exceed the transitional limit, provided regulation 12 does not apply. In other words, the amount of rates actually payable is to be arrived at through applying the reduction to the amount of rates payable in accordance with the transitional limit, rather than to the amount of rates that would be payable if any increase in rates liability was not capped in accordance with the transitional limit.

Regulation 2(3) makes a consequential amendment to regulation 12 of the 2024 Regulations, following on the change to regulation 11.

Regulation 2(4) makes an amendment to the 2024 Regulations where they amend the non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023, to add hospitality relief for islands and remote areas to the list of reliefs the award of which must be compatible with the Subsidy Control Act 2022 (c. 23).