
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. They apply only to the financial year 2017-18 (“the relevant year”) and to subjects which are used wholly or mainly for the purpose specified in the schedule (“relevant lands and heritages”). The Regulations cease to apply where a non-domestic subject is shown in a merged, split or reorganised entry in the valuation roll which takes effect during the relevant year.

Part 1 makes provision as to citation, commencement and interpretation.

Part 2 deals with amounts payable in respect of relevant lands and heritages which are shown in the valuation roll as at 1st April 2017 and 31st March 2017. For every day of the relevant year, the notional rates liability for a non-domestic subject (that is, the full amount ordinarily payable as rates) must be compared against that subject’s transitional limit. If the notional liability is more than the transitional limit, the amount payable will be equal to the transitional limit (regulation 7). The transitional limit is calculated by multiplying the relevant lands and heritages’ notional rates liability for 2016/2017 (its “base liability”) by a set figure (regulation 8). Regulation 10 makes provision for the calculation of base liability. Regulation 11 specifies how the transitional limit is to be recalculated in cases where the rateable value of the relevant lands and heritages changes during the relevant year.

Part 3 deals with reductions, remissions and exemptions. Regulation 12 provides for reductions under other enactments to apply in cases where the amount payable is determined under Part 2 in the same way as they apply in cases where these Regulations do not have effect.

Regulation 13 provides for a reduction in rates of 50% for relevant lands and heritages which received 100% relief on 31st March 2017.

Nothing in the Regulations requires the payment of rates on property which is entirely exempt from rates under any other enactment, or prejudices the power of a rating authority to grant discretionary reductions or remissions (regulation 15).

Regulation 17 provides that an application must be made to obtain the relief.