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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 85**

**The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017**

**PART 3**

**Reductions, remissions and exemptions**

**Charitable and other reductions**

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

- (a) that amount falls to be reduced by virtue of one or more of the following enactments—
  - (i) section 4(2) of the 1962 Act(1);
  - (ii) section 24(3) of the 1966 Act(2);
  - (iii) section 4 or 5 of the 1978 Act(3);
  - (iv) paragraph 3 of schedule 2 of the 1997 Act(4);
  - (v) regulation 3 of the 2017 Regulations;
- (b) regulation 7 has effect as regards those lands and heritages and that day; and
- (c) regulation 14 does not have effect as regards those lands and heritages and that day.

(2) The amount payable is to be determined by applying the enactments referred to in paragraph (1)(a) to the amount determined under regulation 7 in the same manner as those enactments are applied to the full amount payable as rates in a case where the only relief applicable is relief under those enactments.

(3) This regulation is subject to regulation 13.

**Former full relief properties**

**13.**—(1) This regulation has effect for determining the amount payable as rates in respect of a former full relief property and a day in the relevant year, but it does not apply where the entry in the roll in respect of that property and that day is a merged entry, split entry or reorganised entry.

(2) The amount payable is to be 50% of the amount otherwise payable (that amount otherwise payable having been calculated in accordance with regulations 7 and 12 where applicable).

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- (1) Section 4(2) was amended by sections 5(a)(i) and 13 and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23) and section 98(2)(a) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).
  - (2) Section 24(3) was amended by section 1(2)(a), (b) and (c) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).
  - (3) Section 4 was amended by section 86(1) and paragraph 49(c) of schedule 10 of the Social Security Act 1986 (c.50) and paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c.6). Section 5 was amended by section 5(1)(a), (b) and (c) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31).
  - (4) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1) and paragraph 25 of schedule 8 and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c.5). Paragraph 3A was inserted by section 28(3) of the Local Government in Scotland Act 2003 (asp 1).

(3) In paragraph (1), “former full relief property” means relevant lands and heritages in respect of which—

- (a) the rateable value on 31st March 2017 was no more than £10,000; and
- (b) the amount payable as rates for 31st March 2017 had been reduced to nil by virtue of any enactment.

### **Partially unoccupied lands and heritages**

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

- (a) on that day those lands and heritages are subject to an apportionment under section 24A of the 1966 Act<sup>(5)</sup>; and
- (b) regulation 7 has effect as regards those lands and heritages and that day.

(2) The amount payable is, subject to paragraphs (3) and (4), to be calculated in accordance with the formula—

$$A \times \frac{ARV}{RV}$$

where—

A is the amount for the day determined under regulation 7;

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of subsection (2), or as the case may be subsection (4), of section 24A of the 1966 Act; and

RV is the rateable value shown in the roll for those lands and heritages.

(3) Where—

- (a) this regulation has effect as regards lands and heritages and a day; and
- (b) the amount payable as rates in respect of those lands and heritages and that day falls to be reduced by virtue of an enactment referred to in paragraph (1)(a)(i), (iii), (iv) or (v) of regulation 12,

the amount payable is to be determined in accordance with paragraph (2) of regulation 12, but as if for the words “regulation 7” in that paragraph there were substituted the words “regulation 14(2)”.

(4) Where—

- (a) this regulation has effect as regards lands and heritages and a day; and
- (b) the amount payable as rates in respect of those lands and heritages and that day falls to be reduced by virtue of regulation 13,

the amount payable is to be determined in accordance with paragraph (2) of regulation 13, but as if for the words “regulation 7” in that paragraph there were substituted the words “regulation 14(2)”.

### **Exemptions and discretionary reductions and remissions**

**15.** Nothing in these Regulations—

- (a) requires rates to be paid in respect of lands and heritages and a day where those lands and heritages are under any enactment entirely exempt from rates for that day; or

(5) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 155 and amended by the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11), section 1(3).

- (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act(6), section 25A of the 1966 Act(7) or paragraph 4 of schedule 2 of the 1997 Act(8).

### **Relief-further provision**

**16.** Any relief granted under these Regulations is to be made only to the extent that such relief is compatible with article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union(9).

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(6) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was amended by section 5(1)(b) of the Local Government and Planning (Scotland) Act 1982, section 5(1)(b), paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997(c.29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(7) Section 25A was inserted by the Local Government etc. (Scotland) Act 1994 (c.39), section 156.

(8) Paragraph 4 was amended by section 28(4)(a), (b) and (d) of the Local Government in Scotland Act 2003 (asp 1).

(9) OJ C 326, 26.10.2012, p.47.