

POLICY NOTE

THE NON-DOMESTIC RATES (RELIEF FOR NEW AND IMPROVED PROPERTIES) (SCOTLAND) AMENDMENT REGULATIONS 2019

SSI 2019/116

The above instrument is made in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 and by all other enabling powers. The instrument is subject to the negative procedure.

Purpose of the Instrument

These Regulations amend the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (SSI 2019/40), which come into force on 1 April 2019.

These Regulations replace the formula at regulation 10(5)(b) in those Regulations, so that when they come into force, the formula is as it should be. The divisor in the formula should be “366” (the number of days in the 2019/20 financial year) multiplied by the rateable value of the lands and heritages that qualify for relief. The reference to the rateable value was incorrectly omitted from the formula in the Regulations being amended.

Consultation

There is no statutory requirement to consult on these Regulations. As they are corrective, no consultation was undertaken

Business and Regulatory Impact Assessment

No Business and Regulatory Impact Assessment is required because the instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector.

Financial Implications

There are no implications for the amount of relief from non-domestic rates payable. This is because the calculation of relief is amended so that it is in line with the policy objective for the instrument being amended.

*Scottish Government
Local Government and Communities Directorate
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