
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 101

**The Non-Domestic Rates (Coronavirus
Reliefs) (Scotland) Regulations 2020**

Consequential amendments

5.—(1) In regulation 2 (interpretation) of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(1), at the end of the definition of “relevant lands and heritages” insert “, but if lands and heritages receive relief under regulation 4 (retail, hospitality, leisure and airport relief) of the Non-Domestic Rates (Special Relief) (Scotland) Regulations 2020 in respect of any day they are not “relevant lands and heritages” for the purposes of these Regulations on that day,”.

(2) Regulation 2 of the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020(2) is amended as follows—

- (a) in paragraph (3)(b) (amendment of poundage figure for notional liability)—
 - (i) for “0.524” substitute “0.516”,
 - (ii) for “0.511” substitute “0.503”, and
 - (iii) for “0.498” substitute “0.49”,
- (b) for paragraph (4)(b) (amendment of poundage figure for transitional liability) substitute—
 - “(b) for the definition of “PF” substitute—
 - “PF is the poundage figure of—
 - (i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,
 - (ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
 - (iii) 0.49 in any other case.””
- (c) for paragraph (6)(b)(ii) and (iii) (amendment of poundage figure for calculation of changes in rateable value) substitute—
 - “and
 - (ii) for the definition of “PF” substitute—
 - “PF is the poundage figure of—
 - (i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,
 - (ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
 - (iii) 0.49 in any other case.””

(1) [S.S.I. 2017/85](#). The definition of “relevant lands and heritages” was substituted by [S.S.I. 2018/76](#).

(2) [S.S.I. 2020/42](#). These Regulations are not yet in force.

Status: *This is the original version (as it was originally made).*
