
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 40

RATING AND VALUATION

The Non-Domestic Rates (Relief for New
and Improved Properties) (Scotland)
Amendment Regulations 2020 (revoked)^{F1}

<i>Made</i>	- - - -	<i>19th February 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>21st February 2020</i>
<i>Coming into force</i>	- -	<i>1st April 2020</i>

F1

F1 Regulations revoked (1.4.2022) by The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 (S.S.I. 2022/49), regs. 1, 13(1)(c) (with reg. 13(2))
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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (S.S.I. 2019/40, “the principal Regulations”).

Regulation 2(2) provides that the principal Regulations apply, as amended, for the financial year beginning on 1 April 2020. Paragraphs (6) and (7)(a) of that regulation adjust other references to dates and years in the principal Regulations in consequence.

Regulation 2(3) provides that relief is not available from 1 April 2020 for certain buildings that appear in the valuation roll for the first time, but are not newly built. The principal Regulations provide relief where an entry is newly made in the roll and includes one or more buildings that were not previously shown in any entry in the roll. The effect of regulation 2(3) of these Regulations is to prevent relief being available where the building existed on lands and heritages that were exempt from being entered in the roll, but cease to be exempt. An example would be a building on agricultural lands and heritages, which are exempt from entry in the roll under section 7(3) of the Valuation and Rating (Scotland) Act 1956 (c.60). Such lands and heritages might be entered in the roll as a result of a change of use.

Regulation 3 provides that the amendment made by regulation 2(3) does not operate to remove relief from lands and heritages where it is in payment on 31 March 2020. Instead the relief is to continue until such time as conditions in the principal Regulations cease to be met. These allow relief to continue for 12 months from the date the building was entered in the valuation roll or, if later, for 12 months from the date the building first became occupied. From 1 April 2020 the relief will no longer be available if the lands and heritages have not been unoccupied.

Regulation 2(4) provides that relief is not available from 1 April 2020 for certain buildings that appear in the valuation roll, where the lands and heritages had no buildings on them but were occupied on the day before the alteration to the roll is made. The principal Regulations provide relief for a period of twelve months, and longer if the lands and heritages are unoccupied after the alteration, and that element of the relief continues unchanged.

Regulation 2(5) and (7)(b) extends the availability of relief for improvement of lands and heritages so that it includes a class of plant and machinery.

Regulation 2(8) amends figures relevant to calculations set out in the principal Regulations so that they reflect the rates used to calculate non-domestic rating liability in the 2020-21 financial year. It also updates figures used for daily calculations to reflect that the 2019-20 financial year was a leap year, but the 2020-21 financial year is not.

Regulation 2(9) updates a reference to other Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2020 (revoked).