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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 65**

**RATING AND VALUATION**

The Non-Domestic Rates (Levying and Miscellaneous  
Amendments) (Scotland) Regulations 2021

*Made* - - - - *4th February 2021*  
*Laid before the Scottish*  
*Parliament* - - *8th February 2021*  
*Coming into force* *1st April 2021*

THE NON-DOMESTIC RATES (LEVYING AND MISCELLANEOUS  
AMENDMENTS) (SCOTLAND) REGULATIONS 2021

PART 1

General

1. Citation and commencement

PART 2

Levying Regulations

2. Interpretation of Part 2
3. Amount payable as rates – lands and heritages with rateable value of £18,000 or less
4. Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £95,000
5. Amount payable as rates – lands and heritages with rateable value exceeding £95,000
6. Exemptions and discretionary reductions and remissions
7. Revocation and saving

PART 3

Miscellaneous Non-Domestic Rating Amendments

8. Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016
9. Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. (See end of Document for details)

10. Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018
11. Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018
12. Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019  
Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Levy and Miscellaneous Amendments) (Scotland) Regulations 2021.