
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amount payable in certain circumstances as non-domestic rates in respect of non-domestic subjects in Scotland. The non-domestic rate for subjects not covered by these Regulations is fixed by Order made under the Local Government (Scotland) Act 1975. For the financial year 2021-2022, the rate is fixed by the Non-Domestic Rate (Scotland) Order 2021.

These Regulations also make miscellaneous amendments to the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017, the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 and the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018.

Part 1 provides the title of these Regulations and for their commencement.

Part 2 contains provisions in respect of the levying of non-domestic rates.

Regulation 3 provides for the general reduction in rates for a ratepayer of non-domestic subjects with a rateable value of £18,000 or less. Regulation 3(3) sets out the reduction of either 25% or 100% depending on the value of the subjects.

Regulation 3(4) provides for a reduction in rate relief (calculated in accordance with regulation 3(3)) if the enactments listed in regulation 3(4)(a) or (b) already provide for a reduction or determination. Regulation 3(5) provides that no rate relief is granted in respect of lands and heritages that are receiving relief on account of being unoccupied or are used for payday lending.

Regulation 4 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £51,000, but not exceeding £95,000. Regulation 5 provides a formula for the additional amount payable as rates for lands and heritages with a rateable value exceeding £95,000.

Regulations 3 to 5 apply to the financial year 2021-2022.

Regulation 6 allows for exemptions and discretionary reductions.

The Non-Domestic Rates (Levying) (Scotland) Regulations 2020 are revoked by regulation 7, with a saving provision in respect of the financial year 2020-2021.

Part 3 contains miscellaneous amendments in respect of Non-Domestic Rating Regulations.

Regulation 8 amends the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (“the 2016 Regulations”). Regulation 8(2) amends a reference to a document in the definition of a “Mobile Masts Pilot Area” in the 2016 Regulations. These areas are either shown in a specified document with grid coordinates or delineated on three maps named in the 2016 Regulations. A new document is being referred to.

Regulation 8(3) provides relief for areas shown in the new document from the 2021-22 year, with the 2016 Regulations continuing that relief, if other qualification conditions are met, until the end of the 2028-29 year.

The document and maps are available for inspection online at <https://www.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts/>.

Regulation 9 amends the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017. Paragraph (2) updates a reference to other Regulations and to the definition of “the relevant year”.

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)*

The relevant year becomes the financial year 2021-22. Paragraph (3) updates a figure used to calculate entitlement to transitional relief and its maximum amount.

Regulation 10 amends the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 to extend 100% relief from business rates in respect of lands and heritages until 30 June 2023, if they are used as a day nursery and a new entry is or was made on the valuation roll on or after 1st April 2018.

Regulation 11 amends the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018 to increase the upper threshold of the rateable value of lands and heritages for the relief known as Fresh Start relief from £65,000 to £95,000.

Regulation 12 amends the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019. Paragraph (2) provides that the Regulations apply, as amended, for the financial year beginning on 1 April 2021. Paragraph (3) and paragraph (4)(b) remove a restriction on relief, in cases which meet certain qualifying conditions, where there is also an increase in rateable value. Paragraph (4)(a) adjusts a reference to a date and year in consequence. Paragraph (5) amends figures relevant to calculations so that they reflect the rates used to calculate non-domestic rating liability in the 2021-22 financial year. Paragraph (6) updates a reference to other Regulations.

Changes to legislation:

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