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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 65**

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

**PART 3**

**Miscellaneous Non-Domestic Rating Amendments**

**Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016**

**8.—(1)** The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016(1) are amended as follows.

(2) In regulation 2 (interpretation), for paragraph (a) of the entry for “Mobile Masts Pilot Area” substitute—

“(a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 29 January 2021,”.

(3) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites), for “1 April 2020” substitute “1 April 2021”.

**Commencement Information**

**II** [Reg. 8](#) in force at 1.4.2021, see [reg. 1](#)

**Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017**

**9.—(1)** The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(2) are amended as follows.

(2) In regulation 2 (interpretation – general)—

(a) for the definition of “the 2020 Regulations” substitute—

““the 2021 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021(3),” and

(b) in the definition of “the relevant year”, for “2020” substitute “2021”.

(3) In regulation 9 (transitional limit), in each formula in paragraph (1), for “1.747” substitute “1.965”.

(4) In regulation 11 (changes in rateable value) in the heading, paragraph (1) and paragraph (2), for “2020” substitute “2021”.

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(1) [S.S.I. 2016/122](#), which was amended by [S.S.I. 2018/63](#), [S.S.I. 2019/41](#) and [S.S.I. 2020/41](#).

(2) [S.S.I. 2017/85](#), which was amended by [S.S.I. 2018/76](#), [S.S.I. 2019/44](#), [S.S.I. 2020/42](#), [S.S.I. 2020/101](#), [S.S.I. 2020/230](#) and [S.S.I. 2020/391](#).

(3) [S.S.I. 2021/65](#).

(5) In regulation 12 (charitable and other reductions), in paragraph (1)(a)(v) for “2020” substitute “2021”.

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**Commencement Information**

**I2** [Reg. 9](#) in force at 1.4.2021, see [reg. 1](#)

**Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018**

**10.**—(1) The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018(4) are amended as follows.

(2) In regulation 3 (amount payable as rates – lands and heritages used as a day nursery), for “31st March 2021” substitute “30 June 2023”.

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**Commencement Information**

**I3** [Reg. 10](#) in force at 1.4.2021, see [reg. 1](#)

**Amendment of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018**

**11.**—(1) The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018(5) are amended as follows.

- (2) In regulation 4 (lands and heritages to be treated as unoccupied)—
- (a) in paragraph (a)(ii) for “£65000;” substitute “£95,000;”, and
  - (b) in paragraph (b)(iii) for “£65000;” substitute “£95,000;”.

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**Commencement Information**

**I4** [Reg. 11](#) in force at 1.4.2021, see [reg. 1](#)

**Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019**

**F1** **12.** . . . . .

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**Textual Amendments**

**F1** [Reg. 12](#) 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\(1\)\(d\)](#) (with [reg. 13\(2\)](#))

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**Commencement Information**

**I5** [Reg. 12](#) in force at 1.4.2021, see [reg. 1](#)

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(4) [S.S.I. 2018/65](#), which was amended by [S.S.I. 2018/74](#) and [S.S.I. 2020/391](#).

(5) [S.S.I. 2018/77](#), which was amended by [S.S.I. 2020/43](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Levy and Miscellaneous Amendments) (Scotland) Regulations 2021, PART 3.