
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 48

RATING AND VALUATION

The Non-Domestic Rates (Levying and Miscellaneous
Amendment) (Scotland) Regulations 2022

Made - - - - 8th February 2022
Laid before the Scottish
Parliament - - 10th February 2022
Coming into force 1st April 2022

THE NON-DOMESTIC RATES (LEVYING AND MISCELLANEOUS
AMENDMENT) (SCOTLAND) REGULATIONS 2022

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 (Enterprise Areas) (Scotland) Regulations 2016
9. Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016

Status: This is the original version (as it was originally made).

10. Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017
11. Amendment of the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019
Signature
Explanatory Note