
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 Scottish Ministers make the following Regulations in exercise of the power conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022 and come into force on 1 April 2022.

Commencement Information

II [Reg. 1](#) in force at 1.4.2022, see [reg. 1](#)

(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)), section 15 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 ([asp 10](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

PART 2

Levying Regulations

Interpretation of Part 2

^{F1}2.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **9(1)** (with regs. 8, 9(2))

Amount payable as rates – lands and heritages with rateable value of £18,000 or less

^{F1}3.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **9(1)** (with regs. 8, 9(2))

Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £95,000

^{F1}4.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **9(1)** (with regs. 8, 9(2))

Amount payable as rates – lands and heritages with rateable value exceeding £95,000

^{F1}5.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **9(1)** (with regs. 8, 9(2))

Exemptions and discretionary reductions and remissions

^{F1}6.

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **9(1)** (with regs. 8, 9(2))

Revocation and saving

^{F17}

Textual Amendments

F1 Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, **9(1)** (with regs. 8, 9(2))

PART 3

Miscellaneous Non-Domestic Rating Amendments

Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

8.—(1) The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016⁽²⁾ are amended as follows.

(2) In regulation 3 (lands and heritages in enterprise areas), for “2022” substitute “2023”.

Commencement Information

I2 Reg. 8 in force at 1.4.2022, see **reg. 1**

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

9.—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016⁽³⁾ 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 08 February 2022,”.

(3) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites) for “1 April 2021” substitute “1 April 2022”.

Commencement Information

I3 Reg. 9 in force at 1.4.2022, see **reg. 1**

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

10.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017⁽⁴⁾ are amended as follows.

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

⁽²⁾ S.S.I. 2016/119, which was amended by S.S.I. 2020/38 and S.S.I. 2020/391.

⁽³⁾ S.S.I. 2016/122, which was amended by S.S.I. 2018/63, S.S.I. 2019/41, S.S.I. 2020/41 and S.S.I. 2021/65.

⁽⁴⁾ 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, S.S.I. 2020/391, S.S.I. 2021/65 and S.S.I. 2021/151.

- (a) for the definition of “the 2021 Regulations” substitute—
 - ““the 2022 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2022(5),” and
- (b) in the definition of “the relevant year”, for “2021” substitute “2022”.
- (3) In regulation 8 (notional liability)—
 - (a) for “0.516” substitute “0.524”,
 - (b) for “0.503” substitute “0.511”, and
 - (c) for “0.49” substitute “0.498”.
- (4) In regulation 9 (transitional limit)—
 - (a) in each formula in paragraph (1), for “1.965” substitute “2.247”, and
 - (b) in paragraph (2)—
 - (i) for “0.516” substitute “0.524”,
 - (ii) for “0.503” substitute “0.511”, and
 - (iii) for “0.49” substitute “0.498”.
- (5) In regulation 11 (changes in rateable value) —
 - (a) in the heading, paragraph (1) and paragraph (2), for “2021” substitute “2022”,
 - (b) in paragraph (1)—
 - (i) for “0.516” substitute “0.524”,
 - (ii) for “0.503” substitute “0.511”, and
 - (iii) for “0.49” substitute “0.498”.
- (6) In regulation 12(1)(a)(charitable and other reductions)—
 - (a) in head (v) for “2021” substitute “2022”,
 - (b) for head (vi) substitute—
 - “(vi) regulation 4(1), 6(1) or 11(1) of the Non-Domestic Rates (Relief for New and Improved Properties)(Scotland) Regulations 2022(6),” and
 - (c) after head (vi) insert—
 - “(vii) regulation 4 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022(7)

Commencement Information

I4 [Reg. 10](#) in force at 1.4.2022, see [reg. 1](#)

Amendment of the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019

11.—(1) The Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019(8) are amended in accordance with paragraph (2).

(2) In regulation 3(3) (amount payable as rates – lands and heritages comprising telecommunications new fibre infrastructure) for “2029” substitute “2034”.

(5) [S.S.I. 2022/48](#).

(6) [S.S.I. 2022/49](#).

(7) [S.S.I. 2022/47](#).

(8) [S.S.I. 2019/43](#), which was amended by [S.S.I. 2020/391](#).

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022*. (See end of Document for details)

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Commencement Information

I5 [Reg. 11](#) in force at 1.4.2022, see [reg. 1](#)

St Andrew's House,
Edinburgh
8th February 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

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 2022-2023, the rate is fixed by the Non-Domestic Rate (Scotland) Order 2022 ([S.S.I. 2022/36](#)).

These Regulations also make miscellaneous amendments to the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 and the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019.

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 which individually have a rateable value of £18,000 or less, and whose cumulative rateable value does not exceed £35,000. 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 2022-2023.

Regulation 6 allows for exemptions and discretionary reductions and remissions.

The provisions in Part 2 of the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021 are revoked by regulation 7, with a saving provision in respect of the financial year 2021-2022.

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

Regulation 8 amends the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, which provide relief from non-domestic rates in specified enterprise areas. The relief granted under those Regulations was due to expire on 31 March 2022, but regulation 8 extends the relief until 31 March 2023.

Regulation 9 amends the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (“the 2016 Regulations”). Regulation 9(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.

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(3) provides relief for areas shown in the document from the 2022-23 financial year, with the 2016 Regulations continuing that relief, if other conditions are met, until the end of the 2028-29 financial year.

Regulation 10 amends the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 (“the 2017 Regulations”). Paragraph (2) updates a reference to the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021 and updates the definition of “the relevant year”. The relevant year becomes the financial year 2022-23. Paragraph (4)(a) updates a figure used to calculate entitlement to transitional relief and its maximum amount. Paragraphs (3), (4)(b) and (5)(b) make amendments, namely to regulations 8, 9 and 11 of the 2017 Regulations to reflect the changes to the poundage and supplement references. Paragraph (6) amends regulation 12 to reflect the availability of retail, hospitality and leisure relief, in light of coronavirus, for the first three months of the financial year 2022-23, and updates references to other Regulations.

Regulation 11 amends the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019. The relief granted under those Regulations was due to expire on 31 March 2029, but regulation 11 extends the availability of the relief until 31 March 2034.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2022.