

SCOTTISH STATUTORY INSTRUMENTS

2022 No. 48

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

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⁽¹⁾ are amended as follows.

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

Commencement Information

11 [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⁽²⁾ 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

12 [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⁽³⁾ are amended as follows.

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

(2) 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.

(3) 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.

- (2) In regulation 2 (interpretation – general)—
- (a) for the definition of “the 2021 Regulations” substitute—
- “the 2022 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2022(4),” 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(5),” and
- (c) after head (vi) insert—
- “(vii) regulation 4 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022(6)

Commencement Information

I3 [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(7) are amended in accordance with paragraph (2).

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

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

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

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

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

Commencement Information

I4 [Reg. 11](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2022, PART 3.