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SCOTTISH STATUTORY INSTRUMENTS

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**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 (Transitional Relief) (Scotland) Regulations 2017**

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

- (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(2),” 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)—

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(1) 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) S.S.I. 2022/48.

- (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(3),” and
- (c) after head (vi) insert—
  - “(vii) regulation 4 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022(4)

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(3) S.S.I. 2022/49.  
(4) S.S.I. 2022/47.