
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 49

RATING AND VALUATION

The Non-Domestic Rates (Relief for New and Improved Properties) (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 (RELIEF FOR NEW AND IMPROVED PROPERTIES) (SCOTLAND) REGULATIONS 2022

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5. Availability of relief – new building resulting in an alteration to the valuation roll under section 2(1)(d) of the 1975 Act
6. Relief granted – new building resulting in an alteration to the valuation roll under section 2(1)(d) of the 1975 Act
7. Availability of relief – further works to lands and heritages granted relief under regulation 4 or 6
8. Relief granted –further works to lands and heritages granted relief under regulation 4 or 6

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022. (See end of Document for details)

PART 3

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Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022.