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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 49**

**The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022**

**PART 2**

New property

**Availability of relief - new building entered in the valuation roll under section 2(1)(b) of the 1975 Act**

**3.—(1)** Regulation 4 grants relief to a person who is liable to pay non-domestic rates in respect of lands and heritages on a day in the relevant year if—

- (a) they are shown in an entry in the valuation roll which is made in pursuance of section 2(1)(b) of the 1975 Act (new entry),
- (b) that entry takes effect from a day on or after 1 April 2018, and
- (c) one or more buildings or parts of a building are shown in that entry, none of which were shown in any entry in the valuation roll for the day prior to the day that entry takes effect.

(2) No relief is granted by regulation 4 unless the lands and heritages satisfy one of the conditions in paragraph (3).

(3) The conditions are that the entry in the valuation roll in respect of the lands and heritages took effect—

- (a) within the previous 12 months,
- (b) more than 12 months previously, but the lands and heritages have been continuously unoccupied since that day,
- (c) more than 12 months previously, but less than 12 months have elapsed since the property first became occupied.

(4) Where relief has been granted under regulation 4 and as a result of division of the lands and heritages separate entries are made in the valuation roll for parts of the lands and heritages, relief is to continue to be available for the lands and heritages in each entry—

- (a) where no building or any part of a building shown in any separate entry has been occupied since that relief was granted, for 12 months in respect of each of the later entries from the date a building or any part of a building shown in that individual entry first becomes occupied (regardless of whether there is such occupation in respect of other entries), or
- (b) where any building or part of a building shown in any separate entry has been occupied at any time since that relief was granted, for the remainder of the period of 12 months from the date that building or part of a building first became occupied.

**Commencement Information**

**11** [Reg. 3](#) in force at 1.4.2022, see [reg. 1](#)

**Relief granted - new building entered in the valuation roll under section 2(1)(b) of the 1975 Act**

**4.—(1)** The relief granted is that the amount of non-domestic rates payable is to be reduced by 100%.

(2) No relief is granted if, immediately prior to the entry referred to in regulation 3(1)(a) the lands and heritages—

- (a) were a dwelling as defined by section 72(2) of the Local Government Finance Act 1992 (dwellings chargeable to council tax), or
- (b) included a building, but were not shown in an entry in the valuation roll because of an enactment providing for them not to be entered in the valuation roll.

(3) Where the lands and heritages qualify for relief by satisfying the condition in regulation 3(3)(a), the relief granted ends 12 months after the new building is first occupied, or four years after the date on which the entry in the valuation roll took effect, whichever is sooner.

(4) Where the lands and heritages qualify for relief by satisfying the condition in regulation 3(3)(b) or (c), the relief ends 12 months after the building is first occupied, or on date A, whichever is sooner.

(5) In paragraph (4), “date A” is the last day of the period of four years beginning with the date on which the entry in the valuation roll took effect, or 31 March 2025, whichever is later.

(6) No relief is granted unless an application is made in accordance with regulation 12.

**Commencement Information**

**12** [Reg. 4](#) in force at 1.4.2022, see [reg. 1](#)

**Availability of relief – new building resulting in an alteration to the valuation roll under section 2(1)(d) of the 1975 Act**

**5.—(1)** Regulation 6 grants relief to a person who is liable to pay non-domestic rates in respect of lands and heritages on a day in the relevant year—

- (a) if they are shown in an entry in the valuation roll which is altered in pursuance of section 2(1)(d) of the 1975 Act<sup>(1)</sup> (alteration due to a material change of circumstances),
- (b) if that alteration takes effect on a day on or after 1 April 2018,
- (c) for which there is an increase in rateable value on the day that alteration takes effect, and
- (d) if one or more buildings or parts of a building are shown in that entry, none of which were shown in any entry in the valuation roll for the day immediately prior to the day that alteration takes effect.

(2) No relief is granted by regulation 6 unless the lands and heritages satisfy one of the conditions in paragraph (3).

(3) The conditions are that the alteration to the valuation roll in respect of the lands and heritages took effect—

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(1) Section 2(1)(d) was amended by [S.S.I. 2000/285](#).

- (a) within the previous 12 months,
  - (b) more than 12 months previously, but the lands and heritages have been continuously unoccupied since that day,
  - (c) more than 12 months previously, but less than 12 months have elapsed since the property first became occupied.
- (4) No relief is granted by regulation 6 unless the lands and heritages were unoccupied on the day immediately prior to the day on which the alteration to the valuation roll took effect.
- (5) Where relief has been granted under regulation 6 and as a result of division of the lands and heritages separate entries are made in the valuation roll for parts of the lands and heritages, relief is to continue to be available for the lands and heritages in each entry—
- (a) where no building or any part of a building shown in any separate entry has been occupied since that relief was granted, for 12 months in respect of each of the later entries from the date a building or any part of a building shown in that individual entry first becomes occupied (regardless of whether there is such occupation in respect of other entries), or
  - (b) where any building or part of a building shown in any separate entry has been occupied at any time since that relief was granted, for the remainder of the period of 12 months from the date that building or part of a building first became occupied.

**Commencement Information**

**I3** [Reg. 5](#) in force at 1.4.2022, see [reg. 1](#)

**Relief granted – new building resulting in an alteration to the valuation roll under section 2(1)(d) of the 1975 Act**

**6.—(1)** The relief granted is that the amount of non-domestic rates payable is to be reduced by 100%.

(2) Where the lands and heritages qualify for relief by satisfying the condition in regulation 5(3) (a), the relief granted ends 12 months after the new building is first occupied, or four years after the date on which the alteration to the valuation roll took effect, whichever is sooner.

(3) Where the lands and heritages qualify for relief by satisfying the condition in regulation 5(3) (b) or (c), the relief granted ends 12 months after the building is first occupied, or on date B, whichever is sooner.

(4) In paragraph (3), “date B” is the last day of the period of four years beginning with the date on which the alteration to the valuation roll took effect, or 31 March 2025, whichever is later.

(5) No relief is granted unless an application is made in accordance with regulation 12.

**Commencement Information**

**I4** [Reg. 6](#) in force at 1.4.2022, see [reg. 1](#)

**Availability of relief – further works to lands and heritages granted relief under regulation 4 or 6**

**7.** Regulation 8 grants relief to a person who is liable to pay non-domestic rates in respect of lands and heritages on a day in the relevant year if—

- (a) the person has been awarded relief under regulation 4 or 6,

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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, PART 2*. (See end of Document for details)

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- (b) the entry in the valuation roll for the lands and heritages is altered in pursuance of section 2(1)(d) of the 1975 Act,
- (c) that alteration takes effect on a day on or after 1 April 2019,
- (d) there is a relevant increase in rateable value within the meaning of section 2A(5) of the 1975 Act<sup>(2)</sup> on the day the alteration takes effect.

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**Commencement Information**

**I5** [Reg. 7](#) in force at 1.4.2022, see [reg. 1](#)

**Relief granted –further works to lands and heritages granted relief under regulation 4 or 6**

**8.**—(1) The relief granted is the amount of non-domestic rates payable that has resulted from the increase in rateable value referred to in regulation 7(d).

(2) The relief granted is in addition to any relief that is payable under regulation 4 or 6, and is granted for a period of 12 months (whether or not relief under regulation 4 or 6 ceases).

(3) No relief is granted unless an application is made in accordance with regulation 12.

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**Commencement Information**

**I6** [Reg. 8](#) in force at 1.4.2022, see [reg. 1](#)

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(2) Section 2A was inserted by section 3 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)). The definition of “relevant increase” in section 2A(5) of the Local Government (Scotland) Act 1975 was amended by [S.S.I. 2022/126](#).

**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, PART 2.