
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 49

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

[^{F1}PART 3A

Effect of revaluation on relief granted under regulation 10

Textual Amendments

F1 Pt. 3A inserted (1.4.2023) by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/30\)](#), regs. 1, **13(3)**

11A.—(1) Subject to paragraph (3), paragraph (2) applies where relief is granted under regulation 10 of these Regulations in respect of the financial year 2022-23 and for which the period of relief includes 1 April 2023.

(2) In respect of 1 April 2023, and the remainder of the period of relief, relief granted under regulation 10 of these Regulations is to consist of the same percentage of relief as applies in respect of 31 March 2023, but calculated on the basis of the rateable value of the lands and heritages as it applies as a result of revaluation.

(3) Relief granted under regulation 10 of these Regulations does not apply to the extent that, taken together with relief granted under any other enactment, the rates payable are reduced to an amount less than nil.]

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 3A.