
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 49

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

PART 5

Revocation, saving and transitional provision

Revocation and saving

13.—(1) Subject to paragraph (2), the following are revoked—

- (a) the 2019 Regulations,
- (b) the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019(1),
- (c) the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2020(2), and
- (d) regulation 12 of the Non-Domestic Rates (Levy and Miscellaneous Amendments) (Scotland) Regulations 2021(3).

(2) Nothing in paragraph (1) affects the continuing operation of the instruments mentioned in paragraph (1)(a) to (c) and regulation 12 of the instrument mentioned in paragraph (1)(d) as regards the financial years starting with 2019-20 and ending with 2021-22.

Transitional provision

14.—(1) Any person described in paragraph (2) is deemed to have made an application under these Regulations on 1 April 2022.

(2) For the purposes of paragraph (1) the persons are any person—

- (a) who is entitled to a grant of relief under the 2019 Regulations on 31 March 2022, or
- (b) who made an application under the 2019 Regulations before 31 March 2022 which is not determined on or before 31 March 2022.

15.—(1) Regulation 4(2)(b) does not apply in respect of a person described in paragraph (2), until such time as the lands and heritages cease to satisfy a condition in regulation 3(3).

(2) Paragraph (1) applies where—

- (a) on 31 March 2020 a person had been granted relief under regulation 4 (relief granted – new building entered in the valuation roll under section 2(1)(b) of the 1975 Act) of the 2019 Regulations, and

(1) S.S.I. 2019/116.

(2) S.S.I. 2020/40.

(3) S.S.I. 2021/65.

- (b) that person would not have continued to be entitled to relief under that regulation on 1 April 2020 solely as a result of the amendment to that regulation made by regulation 2(3) of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2020 (exclusion of relief where the building is not new).