
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that, in working out the net annual value of lands and heritages under section 6(8) of the Rating and Valuation (Scotland) Act 1956 (“the 1956 Act”), no account is to be taken of the part of lands and heritages used solely in connection with the provision or use of a reverse vending machine. The rateable value of lands and heritages is the net annual value, applying section 6(9) of the 1956 Act.

The Regulations also provide for the revocation of the Non-Domestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020, which currently provide for non-domestic rates relief in relation to lands and heritages used wholly or mainly for the provision of reverse vending machines, with effect from 1 April 2023.