

SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023

PART 5

Parks

Relief for parks or parts of parks previously exempt from rating and becoming rateable on 1 April 2023

15.—(1) [^{F1}In relation to the relevant year, this] regulation grants relief in relation lands and heritages where the lands and heritages were entered in the roll on 1 April 2023, in terms of section 19(1ZA) of the Local Government (Financial Provisions) (Scotland) Act 1963(1), together with section 19(1ZB) or, as the case may be, section 19(1ZC) of that Act.

(2) Subject to paragraphs (3) and (4), the relief granted is that the rates payable in respect of a day are reduced by 67% of the gross rates payable in respect of the lands and heritages at revaluation on 1 April 2023.

(3) Where the entry in a roll in relation to lands and heritages is split or reorganised on or after 1 April 2023, the gross rates liability of each part of the lands and heritages which is the subject of an entry is reduced by 67%.

(4) Relief may only be granted under this regulation where an application is made in accordance with regulation 16.

Textual Amendments

F1 Words in [reg. 15](#) substituted (1.4.2024) by [The Non-Domestic Rates \(Transitional Relief\) \(Scotland\) Regulations 2024 \(S.S.I. 2024/5\)](#), [regs. 1, 19\(2\)](#) (with [reg. 13](#))

Modifications etc. (not altering text)

C1 [Reg. 15](#) restricted (1.4.2023 with application to the financial year beginning 1.4.2023 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/28\)](#), [regs. 1, 3](#)

Commencement Information

I1 [Reg. 15](#) in force at 1.4.2023, see [reg. 1](#)

(1) [1963 c. 12](#). Subsections (1ZA), (1ZB) and (1ZC) are to be inserted into section 19 by section 5 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 9](#)), with effect from 1 April 2023.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023, PART 5.