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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 31**

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

**PART 3**

**Reductions, remissions and exemptions**

**Exemptions and discretionary reductions and remissions**

**13.** Nothing in these Regulations—

- (a) requires rates to be paid in respect of lands and heritages for a day where those lands and heritages are entirely exempt from rates for that day under any enactment, or
- (b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act<sup>(1)</sup>, section 25A of the 1966 Act<sup>(2)</sup> or paragraph 4 of schedule 2 of the 1997 Act<sup>(3)</sup>.

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**Commencement Information**

**II** [Reg. 13](#) in force at 1.4.2023, see [reg. 1](#)

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(1) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 ([asp 6](#)). Section 4(5) was amended by section 5(1)(b) of the Local Government and Planning (Scotland) Act 1982, paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997([c. 29](#)) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 ([asp 10](#)).

(2) Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)).

(3) Paragraph 4 was amended by section 28(4)(a), (b) and (d) of the Local Government in Scotland Act 2003 ([asp 1](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023, Section 13.