
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

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

PART 1

Introductory

Interpretation – general

2. In these Regulations—

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962⁽¹⁾,

“the 1966 Act” means the Local Government (Scotland) Act 1966⁽²⁾,

“the 1975 Act” means the Local Government (Scotland) Act 1975⁽³⁾,

“the 1978 Act” means the Rating (Disabled Persons) Act 1978⁽⁴⁾,

“the 1992 Act” means the Local Government Finance Act 1992⁽⁵⁾,

“the 1997 Act” means the Local Government and Rating Act 1997⁽⁶⁾,

“the 2022 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022⁽⁷⁾,

“the 2023 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023⁽⁸⁾,

“electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000⁽⁹⁾,

“new entry”, in relation to a split, merged or reorganised entry, means an entry in the roll taking effect from the day on which the merged, split or reorganised entry takes effect,

“new and improved property relief Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022⁽¹⁰⁾,

“old entry”, in relation to a merged, split or reorganised entry, means an entry in the roll for the day immediately prior to the day from which the merged, split or reorganised entry takes effect,

“part residential subjects” has the meaning given in section 99(1) of the 1992 Act,

“rateable value”, in relation to lands and heritages at a particular date, means—

(1) 1962 c. 9.

(2) 1966 c. 51.

(3) 1975 c. 30.

(4) 1978 c. 40.

(5) 1992 c. 14.

(6) 1997 c. 29.

(7) S.S.I. 2022/48.

(8) S.S.I. 2023/30.

(9) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(10) S.S.I. 2022/49 which is to be amended by S.S.I. 2023/30.

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023, Section 2. (See end of Document for details)

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects,
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect,

“rates” means non-domestic rates levied under section 7B of the 1975 Act⁽¹¹⁾,

“the relevant year” means the period of 12 months beginning with 1 April 2023,

“the roll” means a valuation roll made up under section 1(1) of the 1975 Act, and

“revaluation” means the calculation of the rateable value of lands and heritages in connection with the making up of a valuation roll under section 1(1) of the 1975 Act.

Commencement Information

II [Reg. 2](#) in force at 1.4.2023, see [reg. 1](#)

⁽¹¹⁾ Section 7B was inserted in substitution for section 7A by section 110(2) of the Local Government Finance Act 1992 and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39).

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023, Section 2.