

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2023 No. 63**

**RATING AND VALUATION**

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

<i>Made</i>	- - - -	<i>1st March 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>3rd March 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2023 and come into force on 1 April 2023.

**Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023**

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023<sup>(2)</sup> are amended in accordance with paragraphs (2) to (6).

(2) In regulation 8 (notional liability), for the description of “PF” substitute—

“PF is the poundage figure of—

- (a) 0.524 where the lands and heritages have a rateable value exceeding £100,000,
- (b) 0.511 where the lands and heritages have a rateable value exceeding £51,000 but not exceeding £100,000, or
- (c) 0.498 in any other case.”.

(3) In regulation 9(2) (transitional limit)—

- (a) for the description of “PF” substitute—

---

(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12) and section 15(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 (asp 10). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(2) S.S.I. 2023/31.

- “PF is the poundage figure of—
- (a) 0.524 where the lands and heritages have a rateable value exceeding £100,000,
  - (b) 0.511 where the lands and heritages have a rateable value exceeding £51,000 but not exceeding £100,000, or
  - (c) 0.498 in any other case,”
- (b) for the description of “X” substitute—
- “X is—
- (a) 1.125 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of £20,000 or less,
  - (b) 1.250 where at revaluation on 1 April 2023 the lands and heritages have a rateable value between £20,001 and £100,000, or
  - (c) 1.375 where at revaluation on 1 April 2023 the lands and heritages have a rateable value of more than £100,000.”.
- (4) In regulation 12(3) (partially unoccupied lands and heritages)—
- (a) omit sub-paragraph (c),
  - (b) at the end, after sub-paragraph (b), insert—
    - “the amount payable is to be determined in accordance with regulation 11(2) but as though for “regulation 7” there were substituted “regulation 12(2).””.
- (5) In regulation 14 (cap for properties with small business bonus scheme relief or rural property relief)—
- (a) in paragraph (4)(b)—
    - (i) in the description of “A” for “in respect of a day on or after 1 April 2023” substitute “in respect of the day with reference to which the transitional limit is calculated, multiplied by 366”,
    - (ii) in the description of “Z” for “a day” substitute “the day with reference to which the transitional limit is calculated”,
  - (b) in paragraph (6), for “the relief to be granted is whichever is the higher level of relief” substitute “relief under this regulation is to be applied to the amount of rates payable after regulation 7 is applied”.
- (6) In regulation 17(3)(b)(v) (amendment of the new and improved and property relief Regulations), in the description of “PF” as it is to be substituted into the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022(3)—
- (a) omit sub-heads “(aa)” and “(bb)”,
  - (b) after head (i) insert—
    - “(ii) 0.511 where the lands and heritages have a rateable value exceeding £51,000 but not exceeding £100,000, or
    - (iii) 0.498 in any other case, and”.

St Andrew's House,  
Edinburgh  
1st March 2023

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make minor amendments to the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023.

Regulation 2(2) corrects a typographical error in the paragraph numbering within the description of “PF” in regulation 8.

Regulation 2(3)(a) corrects a typographical error in the paragraph numbering within the description of “PF” in regulation 9(2).

Regulation 2(3)(b) clarifies that “X” has the meaning given in what is now paragraph (c) of the description of “X” in regulation 9(2) only where the lands and heritages have a rateable value of more than £100,000 at revaluation on 1 April 2023. It also corrects a typographical error in the paragraph numbering within the description of “X”.

Regulation 2(4) amends regulation 12(3) to correct the fact that the section at the end of the paragraph was erroneously numbered (c).

Regulation 2(5)(a)(i) clarifies the intended meaning of “A” in the formula in regulation 14(4)(b). In applying the formula the amount of relief granted under regulation 10 of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 has to be divided by 366. Regulation 2(5)(a)(i) also replaces the reference to “a day” in the description of “A” with “the day with reference to which the transitional limit is calculated”. Regulation 2(5)(a)(ii) makes an identical change to the description of “Z” in the formula. The revised wording reflects that different amounts of relief may be granted in respect of different days.

Regulation 2(5)(b) amends regulation 14(6) to provide that where there is an entitlement to relief under both regulations 7 and 14, relief under regulation 14 is to be applied to the rates liability arrived at through applying regulation 7.

Regulation 2(6) corrects a typographical error in the paragraph numbering within regulation 17(3).