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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 63**

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

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

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023<sup>(1)</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—

“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(2)—
- (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”.