
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 92

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

PART 3

Disregarding of changes leading to reduction in rateable value

Notice of intention to disregard change

9.—(1) Where a local authority intends to disregard a change to lands and heritages in accordance with regulation 8, the local authority must send a notice in writing to the person or body liable to pay the non-domestic rates advising the person or body—

- (a) of the intention to disregard the change,
- (b) the basis under regulation 8 on which the local authority proposes to do so, and
- (c) the proposed effect of a decision to disregard the change.

(2) Any person or body who receives a notice under paragraph (1) may make representations to the local authority as to why they consider—

- (a) that the change made does not have as a main purpose the gaining of an advantage within the meaning of section 38 of the 2020 Act, and
- (b) that the effecting of the change is not an artificial non-domestic rates avoidance arrangement within the meaning of sections 39 and 40 of the 2020 Act.

(3) Representations under paragraph (2)—

- (a) must be made to the local authority in writing,
- (b) must be sent to the local authority within the period of 28 days beginning with the day on which the notice under paragraph (1) is presumed to have been received, and
- (c) may be sent by electronic communication.

(4) A notice under paragraph (1) is to be presumed to have been received 48 hours after it is sent.

(5) The local authority must, within the period of 28 days beginning with the day on which representations under paragraph (2) are received or, where no representations are submitted, the last day on which representations could be submitted, send to the person or body liable to pay non-domestic rates in respect of the lands and heritages a final notice advising—

- (a) whether or not the change is to be disregarded in accordance with regulation 8(2),
- (b) reasons for the decision, including a summary of consideration of any representations made under paragraph (2), and
- (c) whichever of the following applies—
 - (i) where the change is to be disregarded, that for rating purposes the rateable value of the lands and heritages on the day before the day on which the change took effect will apply, or

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- (ii) where the change is not to be disregarded, that for rating purposes the rateable value which has been determined by the assessor to apply to the lands and heritages will apply.