
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 4

The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024

PART 2

Levying Regulations

Interpretation of Part 2

2. In this Part—

“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 1997 Act” means the Local Government and Rating Act 1997⁽⁴⁾,

“the 2022 Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022⁽⁵⁾,

“the 2024 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024⁽⁶⁾,

“advertisement” means a sign, placard, board or device, whether illuminated or not, used for the purpose of advertisement,

“betting” means making or accepting a bet on—

- (a) the outcome of a race, competition or other event or process,
- (b) the likelihood of anything occurring or not occurring, or
- (c) whether anything is true or not,

“betting intermediary” means a person who provides a service designed to facilitate the making or acceptance of bets between others,

“cumulative rateable value” means the total rateable value of all lands and heritages in respect of which an individual ratepayer is liable to pay rates,

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854⁽⁷⁾,

(1) 1962 c. 9 (10 & 11 Eliz. 2).

(2) 1966 c. 51.

(3) 1975 c. 30.

(4) 1997 c. 29.

(5) S.S.I. 2022/49, which was amended by S.S.I. 2023/30, S.S.I. 2023/31, S.S.I. 2023/63 and is to be further amended by S.S.I. 2024/5.

(6) S.S.I. 2024/5.

(7) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994.

“parking place” means a place where vehicles may wait,

“part residential subjects” has the meaning prescribed by and under section 99(1) of the Local Government Finance Act 1992⁽⁸⁾,

“payday lending” means, in the course of a business involving lending, the making of, or advertising the availability of, loan agreements in relation to which the credit provided is to be repaid or substantially repaid over a period that does not exceed 12 months and being loan agreements with an annual percentage rate of interest equal to or exceeding 100%,

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

- (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, and
- (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⁽⁹⁾,

“the reference amount” has the same meaning as in regulation 10(2)(b) of the 2022 Regulations,

“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, and

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

Amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)

3.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

- (a) they comprise a single entry in the roll,
- (b) they have a rateable value of less than £20,000, and
- (c) the ratepayer who is liable to pay rates in respect of them is liable in respect of only one entry in the roll.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (4), where the rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2.

| <i>Column 1 Rateable value range (single entry in the roll)</i> | <i>Column 2 Percentage of rate relief</i> |
|---|--|
| £12,000 or less | 100% |
| £12,001 to £15,000 | Relief percentage = $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$ |
| £15,001 to £19,999 | Relief percentage = $25 \times (\frac{(20000 - RV)}{5000})$ |

⁽⁸⁾ 1992 c. 14. There are amendments to section 99(1) which are not relevant to these Regulations.

⁽⁹⁾ Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c. 14) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994.

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

- (a) reduction by virtue of one of more of the following enactments—
 - (i) section 4(2) of the 1962 Act(10),
 - (ii) section 4(5)(c) of the 1962 Act(11),
 - (iii) section 24A of the 1966 Act(12),
 - (iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978(13),
 - (v) paragraph 3(1) of schedule 2 of the 1997 Act(14),
 - (vi) regulation 5, 5A or 5B of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016(15), or
- (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(16),

but only to the extent that the amount of such rate relief is reduced to nil.

(5) This regulation does not apply to lands and heritages which are—

- (a) unoccupied, or
- (b) used wholly or mainly for—
 - (i) the accommodation of one or more advertisements,
 - (ii) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),
 - (iii) the provision of one or more parking places, or
 - (iv) payday lending.

Amount payable as rates – lands and heritages with rateable value of £35,000 or less (multiple entries)

4.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

- (a) they comprise multiple entries in the roll,
- (b) a single ratepayer is liable to pay rates in respect of them, and
- (c) they have a cumulative rateable value not exceeding £35,000.

(10) Section 4(2) was amended by sections 5(a) and 13 and schedule 4 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(1)(a) of the Local Government and Planning (Scotland) Act 1982 (c. 43), section 137 and paragraph 7 of schedule 12 of the Local Government Finance Act 1988 (c. 41) and section 98(2) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(11) Section 4(5) was amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994, 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).

(12) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 and amended by section 1(3) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11) and section 19 of the Non-Domestic Rates (Scotland) Act 2020. Section 19 is to come into force on 1 April 2023.

(13) 1978 c. 40. Section 4 was amended by section 86(1) and paragraph 49(c) of schedule 10 of the Social Security Act 1986 (c. 50) and paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c. 6). Section 5 was amended by section 5(1)(a), (b) and (c) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31).

(14) Paragraph 3 was amended by section 29 of the Local Government in Scotland Act 2003 (asp 1), paragraph 25 of schedule 8 of the Postal Services Act 2000 (c. 26) and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c. 5).

(15) S.S.I. 2016/119. Regulation 5 was amended by S.S.I. 2020/391. Regulations 5A and 5B are inserted by regulation 10 of these Regulations.

(16) 1956 c. 60. Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42). Section 7B was inserted by section 145 and paragraph 4 of schedule 6 of the Local Government and Housing Act 1989.

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

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (4), where the cumulative rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2.

| <i>Column 1 Cumulative rateable value range (multiple entries in the roll)</i> | <i>Column 2 Percentage of rate relief</i> |
|--|--|
| £12,000 or less | 100% |
| £12,001 to £35,000 | 25% on each individual property with a rateable value of £15,000 or less For individual properties with rateable value £15,001 to £19,999 relief percentage = $25 \times \left(\frac{20000 - RV}{5000} \right)$ |

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

- (a) reduction by virtue of one or more of the following enactments—
 - (i) section 4(2) of the 1962 Act,
 - (ii) section 4(5)(c) of the 1962 Act,
 - (iii) section 24A of the 1966 Act,
 - (iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978,
 - (v) paragraph 3(1) of schedule 2 of the 1997 Act,
 - (vi) regulation 5, 5A or 5B of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, or
- (b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956⁽¹⁷⁾,

but only to the extent that the amount of such rate relief is reduced to nil.

(5) This regulation does not apply to lands and heritages which are—

- (a) unoccupied, or
- (b) used wholly or mainly for—
 - (i) the accommodation of one or more advertisements,
 - (ii) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),
 - (iii) the provision of one or more parking places, or
 - (iv) payday lending.

⁽¹⁷⁾ 1956 c. 60. Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42). Section 7B was inserted by section 145 and paragraph 4 of schedule 6 of the Local Government and Housing Act 1989.

Amount payable as rates – lands and heritages with rateable value exceeding £51,000 but not exceeding £100,000

5.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £51,000, but not exceeding £100,000.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraph (5), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (4).

(4) The additional amount is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

AARP is the additional amount of rates payable,

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.047, and

D is the number of days in the relevant year.

(5) No additional amount is payable under this regulation for—

(a) any day on which relief under regulation 7 (amount payable as rates) of the 2024 Regulations has effect in respect of the lands and heritages in question, or

(b) any day on which—

(i) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) or 10A (relief granted - financial year 2024-25 – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the 2022 Regulations⁽¹⁸⁾ grants relief in respect of the lands and heritages in question, and

(ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.

(6) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

Amount payable as rates – lands and heritages with rateable value exceeding £100,000

6.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £100,000.

(2) The relevant year for the purposes of this regulation is the financial year 2024-2025.

(3) Subject to paragraphs (5) and (6), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (4).

(4) The additional amount is to be calculated in accordance with the formula—

$$\text{AARP} = \frac{(\text{RV} \times \text{S})}{\text{D}}$$

Where—

AARP is the additional amount of rates payable,

⁽¹⁸⁾ Regulation 10 was amended by [S.S.I. 2023/31](#) and is to be further amended, and regulation 10A inserted, by [S.S.I. 2024/5](#).

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.061, and

D is the number of days in the relevant year.

- (5) No additional amount is payable under this regulation for—
- (a) any day on which relief under regulation 7 of the 2024 Regulations has effect in respect of the lands and heritages in question, or
 - (b) any day on which—
 - (i) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) or 10A (relief granted – financial year 2024-2025 – lands and heritages in respect of which a relevant increase has been made within the previous 12 months) of the 2022 Regulations grants relief in respect of the lands and heritages in question, and
 - (ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.
- (6) If the rateable value minus the reference amount does not exceed £100,000, but exceeds £51,000, the additional amount payable under this regulation is to be calculated using the formula in paragraph (4) but with an additional factor “S” of 0.047 instead of 0.061.
- (7) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

Amount payable as rates – newly re-occupied lands and heritages with rateable value of £100,000 or less

- 7.—(1) Subject to paragraph (4), no rates are payable in respect of lands and heritages on any day in the relevant year where the conditions set out in paragraph (3) are met.
- (2) The relevant year for the purposes of this regulation is the financial year 2024-2025.
- (3) The conditions referred to in paragraph (1) are—
- (a) the lands and heritages have a rateable value of £100,000 or less,
 - (b) the lands and heritages were unoccupied but became re-occupied on a date on or after 1 April 2023,
 - (c) the lands and heritages were continuously unoccupied for a period of six months or more immediately prior to becoming re-occupied,
 - (d) no more than 12 months have elapsed since the date on which the lands and heritages became re-occupied, and
 - (e) an application for relief has been made in accordance with paragraph (5), unless relief was granted under regulation 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023(19).
- (4) No rate relief is granted in consequence of paragraph (1) in respect of lands and heritages which are—
- (a) unoccupied, or
 - (b) used wholly or mainly for payday lending.
- (5) An application for relief under this regulation must—
- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer,

- (b) specify the date on or after 1 April 2023 on which the lands and heritages became reoccupied, and
 - (c) be made to the rating authority in whose valuation roll the entry for the lands and heritages appears by—
 - (i) addressing it to that authority, and
 - (ii) delivering it to that authority’s office or sending it to that authority by electronic communication.
- (6) For the purposes of paragraph (5)—
- “electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 (**20**) (“the 2000 Act”),
- “person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—
- (a) a partnership, a partner of that partnership or any other person authorised by it,
 - (b) a trust, a trustee of that trust or any other person authorised by it,
 - (c) a body corporate, a director of that body or any other person authorised by it, and
- “sign or signed”, in relation to an application made by electronic communication, means an electronic signature as defined in section 7(2)(**21**) of the 2000 Act.

Exemptions and discretionary reductions and remissions

- 8.** Nothing in this Part of these Regulations—
- (a) requires rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day,
 - (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(**22**) or paragraph 4 of schedule 2 of the 1997 Act(**23**), or
 - (c) prejudices the power of a local authority to give notice to a ratepayer under section 20 of the Non-Domestic Rates (Scotland) Act 2020(**24**).

Revocation and saving

9.—(1) Subject to paragraph (2), regulations 2 to 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023(**25**) are revoked.

(2) Nothing in paragraph (1) affects the continuing operation of regulations 2 to 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 as regards the financial year 2023-2024.

(20) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(21) Section 7(2) was amended by S.I. 2016/696.

(22) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was amended by 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).

(23) Paragraph 4 was amended by section 28(4) of the Local Government in Scotland Act 2003 (asp 1).

(24) 2020 asp 4.

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