
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 5

RATING AND VALUATION

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024

Made - - - - *9th January 2024*
Laid before the Scottish
Parliament - - *11th January 2024*
Coming into force *1st April 2024*

THE NON-DOMESTIC RATES (TRANSITIONAL RELIEF) (SCOTLAND) REGULATIONS 2024

PART 1

Introductory

1. Citation and commencement
2. Interpretation – general
3. Interpretation – mergers
4. Interpretation - splits
5. Interpretation – reorganisations

PART 2

Lands and heritages in the roll on 1 April 2023

6. Application of Parts 2 and 4
7. Amount payable as rates
8. Notional liability
9. Transitional limit
10. Base liability

PART 3

Reductions, remissions and exemptions

11. Charitable and other reductions
12. Partially unoccupied lands and heritages
13. Exemptions and discretionary reductions and remissions

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024. (See end of Document for details)

PART 4

Cases involving small business bonus scheme relief or rural property relief as at 31 March 2023

14. Cap for properties with small business bonus scheme relief or rural property relief

PART 5

Parks

15. Relief for parks or parts of parks previously exempt from rating and becoming rateable on 1 April 2023

PART 6

General

16. Applications for relief
 17. Amendment of the New and Improved Property Relief Regulations
 18. Amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023
 19. Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024.