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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 5**

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

**PART 1**

Introductory

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024 and come into force on 1 April 2024.

**Commencement Information**

**11** [Reg. 1](#) in force at 1.4.2024, see [reg. 1](#)

**Interpretation – general**

2. In these Regulations—

“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 (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022(5),

“the 2023 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023(6),

“the 2024 Regulations” means the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024(7),

“electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000(8),

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(1) 1962 c. 9.

(2) 1966 c. 51.

(3) 1975 c. 30.

(4) 1997 c. 29.

(5) S.S.I. 2022/48.

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

(7) S.S.I. 2024/4.

(8) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

“new entry”, in relation to a split, merged or reorganised entry, means an entry in the roll taking effect from the day on which the merged, split or reorganised entry takes effect,

“New and Improved Property Relief Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022<sup>(9)</sup>,

“old entry”, in relation to a merged, split or reorganised entry, means an entry in the roll for the day immediately prior to the day from which the merged, split or reorganised entry takes effect,

“part residential subjects” has the meaning given in section 99(1) of the Local Government Finance Act 1992<sup>(10)</sup>,

“rateable value”, in relation to lands and heritages at 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,
- (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<sup>(11)</sup>,

“the relevant year” means the period of 12 months beginning with 1 April 2024,

“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,

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

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#### Commencement Information

**I2** [Reg. 2](#) in force at 1.4.2024, see [reg. 1](#)

### Interpretation – mergers

#### 3. In these Regulations—

“merged entry” means any entry in the roll taking effect on a day in the relevant year as a result of the lands and heritages shown in two or more old entries being shown in a single new entry where—

- (a) none of the lands and heritages shown in the relevant old entries are shown in a new entry, other than in the merged entry, and
- (b) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries,

“the relevant old entries”, in relation to a merged entry, means the old entries which showed the lands and heritages shown in the merged entry.

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#### Commencement Information

**I3** [Reg. 3](#) in force at 1.4.2024, see [reg. 1](#)

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<sup>(9)</sup> S.S.I. 2022/49.

<sup>(10)</sup> 1992 c. 14.

<sup>(11)</sup> Section 7B was inserted in substitution for section 7A 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 (c. 39).

## Interpretation - splits

### 4. In these Regulations—

“split entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in a single old entry being shown in two or more new entries, where—

- (a) none of those new entries show lands and heritages shown in an old entry, other than in the relevant old entry, and
- (b) no lands and heritages shown in the relevant old entry are shown in a new entry, other than in those new entries,

“the relevant old entry”, in relation to a split entry, means the old entry which showed the lands and heritages shown in the split entry.

### Commencement Information

**I4** [Reg. 4](#) in force at 1.4.2024, see [reg. 1](#)

## Interpretation – reorganisations

### 5. In these Regulations—

“reorganised entry” means any entry in the roll taking effect on a day in the relevant year which is not a split or a merged entry and which shows lands and heritages—

- (a) which were to any extent shown in two or more old entries, or
- (b) which are part only of lands and heritages shown in a single old entry and the other part of which is shown to any extent in one or more other new entries,

“the relevant old entries”, in relation to a reorganised entry, means the old entries affected by the reorganisation which gave rise to that entry,

“reorganisation” means a situation where, with effect from a day in the relevant year, lands and heritages shown immediately before that day in two or more old entries are shown in two or more new entries, each of which is a reorganised entry.

### Commencement Information

**I5** [Reg. 5](#) in force at 1.4.2024, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, PART 1.