

SCOTTISH STATUTORY INSTRUMENTS

**2024 No. 5**

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

**PART 3**

**Reductions, remissions and exemptions**

**Charitable and other reductions**

**11.**—<sup>F1</sup>(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages on a day in the relevant year where—

- (a) that amount falls to be reduced by relief provided for in one or more enactments, other than in Part 2 of these Regulations,
- (b) regulation 7 has effect as regards those lands and heritages on that day, and
- (c) regulation 12 does not have effect as regards those lands and heritages on that day.]

(2) The amount payable is to be determined by applying the enactment referred to in paragraph (1) (a) by which the amount in question is reduced to the amount determined under regulation 7, in the same manner as that enactment would be applied to the full amount payable as rates in a case where the only relief applicable was the relief under that enactment.

**Textual Amendments**

**F1** [Reg. 11\(1\)](#) substituted (1.4.2024) by [The Non-Domestic Rates \(Transitional Relief\) \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/59\)](#), regs. 1, **2(2)**

**Commencement Information**

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

**Partially unoccupied lands and heritages**

**12.**—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages on a day in the relevant year where—

- (a) on that day those lands and heritages are subject to an apportionment under section 24A of the 1966 Act<sup>(1)</sup>, and
- (b) regulation 7 has effect as regards those lands and heritages on that day.

(2) The amount payable is, subject to paragraph (3), to be calculated in accordance with the formula—

(1) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 (c. 39) and was 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 (asp 9).

$$A \times \frac{ARV}{RV}$$

where—

A is the amount payable for the day determined under regulation 7,

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of section 24A(2) of the 1966 Act, and

RV is the rateable value shown in the roll for those lands and heritages.

(3) Where—

(a) this regulation has effect as regards lands and heritages on a day, and

(b) the amount payable as rates in respect of those lands and heritages on that day falls to be reduced [<sup>F2</sup>by virtue of relief described to in regulation 11(1)(a)],

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)”.

(4) This regulation ceases to apply where a merged entry takes effect on or after 1 April 2023, unless relief under regulation 11 was in place in respect of the lands and heritages in each of the entries which forms part of the merged entry, immediately before the merged entry took effect.

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#### Textual Amendments

**F2** Words in [reg. 12\(3\)\(b\)](#) substituted (1.4.2024) by [The Non-Domestic Rates \(Transitional Relief\) \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/59\)](#), regs. 1, **2(3)**

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#### Commencement Information

**I2** [Reg. 12](#) in force at 1.4.2024, see [reg. 1](#)

### Exemptions and discretionary reductions and remissions

**13.** Nothing in these Regulations—

(a) requires rates to be paid in respect of lands and heritages for a day where those lands and heritages are entirely exempt from rates for that day under any enactment, or

(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(2), section 25A of the 1966 Act(3) or paragraph 4 of schedule 2 of the 1997 Act(4).

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#### Commencement Information

**I3** [Reg. 13](#) in force at 1.4.2024, see [reg. 1](#)

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(2) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 ([asp 6](#)). Section 4(5) was amended by section 5(1)(b) of the Local Government and Planning (Scotland) Act 1982, 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](#)).

(3) Section 25A was inserted by section 156 of the Local Government etc. (Scotland) Act 1994 ([c. 39](#)).

(4) Paragraph 4 was amended by section 28(4)(a), (b) and (d) of the Local Government in Scotland Act 2003 ([asp 1](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, PART 3.