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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 5**

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

**PART 3**

**Reductions, remissions and exemptions**

**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—

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

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>F1</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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<sup>(1)</sup> 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).

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**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, Section 12. (See end of Document for details)

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**Textual Amendments**

- F1** 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**

- I1** [Reg. 12](#) 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, Section 12.