

POLICY NOTE

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

SSI 2024/59

The above instrument was made in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994. The instrument is subject to the negative procedure.

Summary Box

These Regulations make minor amendments to the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024.
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Policy Objectives

Regulation 2(2) replaces paragraph (1) of regulation 11, clarifying that where a ratepayer is eligible for any reliefs other than transitional relief under Part 2 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, then the relief applies to the transitional limit. The change also gives effect to an undertaking made to the Delegated Powers and Law Reform Committee following its consideration of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024. The Scottish Government undertook to remove from regulation 11 reference to section 24 of the Local Government (Scotland) Act 1966, given that section 24 was revoked with effect from 1 April 2023.

Regulation 2(3) makes a consequential amendment to regulation 12 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024 as a result of the amendment to regulation 11.

Regulation 2(4) adds relief under the Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024 to the list of mandatory reliefs in the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023 the award of which must be compatible with the Subsidy Control Act 2022.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

There is no statutory requirement to formally consult on these Regulations.

Impact Assessments

There are no additional particular impacts expected compared to The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024.

Financial Effects

There are no additional financial effects expected compared to The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024.

Scottish Government
Local Government and Housing Directorate

February 2024