
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 59

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

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024⁽¹⁾ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 11 (charitable and other reductions), for paragraph (1) substitute—

“(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.”.

(3) In regulation 12(3)(b) (partially unoccupied lands and heritages), for “by virtue of an enactment referred to in regulation 11(1)(a)(i), (iii), (iv), (v), (vi) or (vii)” substitute “by virtue of relief described to in regulation 11(1)(a)”.

(4) In regulation 18(2) (amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023), for sub-paragraph (b) substitute—

“(b) at the end of sub-paragraph (i) insert—

- “(j) Regulation 15 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024⁽²⁾, and
- (k) Regulation 4 of the Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024⁽³⁾

(1) S.S.I. 2024/5.
(2) S.S.I. 2024/5.
(3) S.S.I. 2024/55.