
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 1

Introductory

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 and come into force on 1st April 2017.

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 1978 Act” means the Rating (Disabled Persons) Act 1978(4);

“the 1992 Act” means the Local Government Finance Act 1992(5);

“the 1997 Act” means the Local Government and Rating Act 1997(6);

“the 2016 Regulations” means the Non-Domestic Rates (Levying) (Scotland) Regulations 2016(7);

“the 2017 Regulations” means the Non-Domestic Rates (Levying) (Scotland) Regulations 2017(8);

“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;

“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 assigned to it in section 99(1) of the 1992 Act;

“rateable value”, in relation to lands and heritages and a particular date, means—

(1) 1962 c.9.
(2) 1966 c.51.
(3) 1975 c.30.
(4) 1978 c.40.
(5) 1992 c.14.
(6) 1997 c.29.
(7) S.S.I. 2016/114.
(8) S.S.I. 2017/9.

- (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; and
- (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⁽⁹⁾;

“relevant lands and heritages” means any lands and heritages which—

- (a) are used wholly or mainly for a purpose specified in the schedule; and
- (b) were so used as at 31st March 2017 or, if unoccupied on that date, were so used when last occupied;

“the relevant year” means the period of 12 months beginning with 1st April 2017; and

“the roll” means a valuation roll made up under section 1 of the 1975 Act⁽¹⁰⁾.

Interpretation – mergers

3. In these Regulations—

- (a) “a merged 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 two or more old entries being shown in a single new entry, where—
 - (i) 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
 - (ii) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries; and
- (b) “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.

Interpretation – splits

4. In these Regulations—

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

Interpretation – reorganisations

5. In these Regulations—

⁽⁹⁾ Section 7B was inserted by section 100(2) of the Local Government Finance Act 1992 (c.14) and was amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39).

⁽¹⁰⁾ Section 1 was amended by section 34 and schedule 6 of the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c.47), paragraph 1 of schedule 14 of the Local Government etc. (Scotland) Act 1994 and paragraph 1 of schedule 4 of the Local Government and Rating Act 1997 (c.29).

- (a) “a reorganised entry” means any entry in the roll taking effect on a day in the relevant year which is not a split or merged entry, and which shows lands and heritages—
 - (i) which were to any extent shown in two or more old entries; or
 - (ii) 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;
- (b) “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; and
- (c) “the relevant old entries”, in relation to a reorganised entry, means the old entries affected by the reorganisation which gave rise to that entry.