
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 42

RATING AND VALUATION

**The Non-Domestic Rates (Transitional Relief)
(Scotland) Amendment Regulations 2020**

Made - - - - - *19th February 2020*
Laid before the Scottish
Parliament - - - - - *21st February 2020*
Coming into force - - - - - *1st April 2020*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

2.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017⁽²⁾ are amended in accordance with paragraphs (2) to (7).

(2) In regulation 2 (interpretation - general)—

(a) for the definition of “the 2019 Regulations” substitute—

““the 2020 Regulations” means the Non-Domestic Rates (Levy) (Scotland) Regulations 2020⁽³⁾,” and

(b) in the definition of “the relevant year”, for “2019” substitute “2020”.

(3) In regulation 8 (notional liability)—

(a) in the formula, for “366” substitute “365”, and

(b) for the definition of “PF” substitute—

“PF is the poundage figure of—

(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 ([c.46](#)).

(2) S.S.I. 2017/85, which was amended by S.S.I. 2018/76 and S.S.I. 2019/44.

(3) S.S.I. 2020/39.

- (a) 0.524 where the lands and heritages have a rateable value exceeding £95,000,
 - (b) 0.511 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
 - (c) 0.498 in any other case.”.
- (4) In regulation 9 (transitional limit)—
- (a) in each formula in paragraph (1)—
 - (i) for “1.527” substitute “1.747”,
 - (ii) for “366” substitute “365”, and
 - (b) in paragraph (2)—
 - (i) for “0.516” substitute “0.524”,
 - (ii) for “0.49” substitute “0.498”.
- (5) In regulation 10 (base liability), in the formula in paragraph (1)(a), for “366” substitute “365”.
- (6) In regulation 11 (changes in rateable value)—
- (a) in the heading, paragraph (1) and paragraph (2), for “2019” substitute “2020”, and
 - (b) in paragraph (1)—
 - (i) in the formula, for “366” substitute “365”,
 - (ii) for “0.516” substitute “0.524”, and
 - (iii) for “0.49” substitute “0.498”.
- (7) In regulation 12 (charitable and other reductions), in paragraph (1)(a)(v) for “2019” substitute “2020”.

St Andrew’s House,
Edinburgh
19th February 2020

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 (“the principal Regulations”).

Regulation 2(2) updates a reference to other Regulations and to the definition of “the relevant year” for the purposes of the principal Regulations. The relevant year becomes the 2020-21 financial year.

Other paragraphs of regulation 2 uprate various figures used in the principal Regulations to calculate entitlement to transitional relief and its maximum amount. These are based on an inflation figure of 1.7% which is the percentage increase in the poundage in 2020-21 compared with 2019-20. The 2019-20 financial year was a leap year, so all daily-based calculations are altered to reflect the 2020-21 financial year having 365 days. An adjustment is also made to reflect that in 2020-21 the additional amount payable in rates is lower than in 2019-20 for lands and heritages with a rateable value exceeding £51,000, but not exceeding £95,000.