SCOTTISH STATUTORY INSTRUMENTS

2026 No. 68

RATING AND VALUATION

The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026

Made - - - -	*10th February 2026*
Laid before the Scottish Parliament	*12th February 2026*
Coming into force - -	*1st April 2026*

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

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026 and come into force on 1 April 2026.

PART 2

Levying Regulations

Interpretation of Part 2

2. In this Part—

"the 1962 Act" means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(**b**),

"the 1966 Act" means the Local Government (Scotland) Act 1966(**c**),

"the 1975 Act" means the Local Government (Scotland) Act 1975(**d**),

(**a**) 1994 c. 39. Section 153 was relevantly amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12) and section 15 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4). 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).
(**b**) 1962 c. 9 (10 & 11 Eliz. 2).
(**c**) 1966 c. 51.
(**d**) 1975 c. 30.

"the 1997 Act" means the Local Government and Rating Act 1997(**a**),

"the 2022 Order" means the Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022(**b**),

"the 2022 Regulations" means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022(**c**),

"the 2025 Regulations" means the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2025(**d**),

"the 2026 Regulations" means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2026(**e**),

"advertisement" means a sign, placard, board or device, whether illuminated or not, used wholly or mainly for the purpose of advertisement,

"agricultural landholding" has the meaning given in section 1(1) of the Agricultural Holdings (Scotland) Act 1991(**f**),

"betting" means making or accepting a bet on—

(a) the outcome of a race, competition or other event or process,

(b) the likelihood of anything occurring or not occurring, or

(c) whether anything is true or not,

"betting intermediary" means a person who provides a service designed to facilitate the making or acceptance of bets between others,

"croft" has the meaning given in section 3(1) of the Crofters (Scotland) Act 1993(**g**),

"cumulative rateable value" means the total rateable value of all lands and heritages in respect of which an individual ratepayer is liable to pay rates,

"electric vehicle charging point" means a device intended for charging a vehicle that is capable of being propelled by electrical power derived from a storage battery (or for discharging electricity stored in such a vehicle),

"lands and heritages" has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(**h**),

"parking place" means a place where vehicles may wait,

"part residential subjects" has the meaning prescribed by and under section 99(1) of the Local Government Finance Act 1992(**i**),

"payday lending" means, in the course of a business involving lending, the making of, or advertising the availability of, loan agreements in relation to which the credit provided is to be repaid or substantially repaid over a period that does not exceed 12 months and being loan agreements with an annual percentage rate of interest equal to or exceeding 100%,

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

(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,

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(**a**) 1997 c. 29.
(**b**) S.S.I. 2022/32. Article 4 was amended by S.S.I. 2024/227.
(**c**) S.S.I. 2022/49, which was amended by S.S.I. 2023/30, S.S.I. 2023/31, S.S.I. 2023/63, S.S. I. 2024/5, S.S.I. 2025/39 and S.S.I. 2026/70.
(**d**) S.S.I. 2025/38.
(**e**) S.S.I. 2026/70.
(**f**) 1991 c. 55.
(**g**) 1993 c. 44. The definition was amended by section 21 of the Crofting Reform etc. Act 2007 (asp 7) and section 22 of the Crofting Reform (Scotland) Act 2010 (asp 14).
(**h**) 1854 c. 91 (17 & 18 Vict.). Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 39).
(**i**) 1992 c. 14. There are amendments to section 99(1) which are not relevant to these Regulations.

and includes a rateable value so entered with retrospective effect,

"rates" means non-domestic rates levied under section 7B of the 1975 Act(**a**),

"reference amount" means the total amount of any relevant increases under section 2A(5) of the 1975 Act(**b**) made in respect of the lands and heritages taking effect on a day within the previous 12 months,

"relevant year" means the financial year 2026-2027,

"revaluation" means the calculation of the rateable value of lands and heritages in connection with the making up of a valuation roll under section 1(1) of the 1975 Act,

"small landholding" means the land comprised in a lease under which the tenant is a small landholder for the purposes of the Small Landholders (Scotland) Acts 1886 to 1931 or a statutory small tenant for the purposes of section 32(1) of the Small Landholders (Scotland) Act 1911(**c**),

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

Amount payable as rates – lands and heritages with rateable value of less than £20,000 (single entries)

3.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

(a) they comprise a single entry in the roll,

(b) they have a rateable value of less than £20,000, and

(c) the ratepayer who is liable to pay rates in respect of them is liable in respect of only one entry in the roll.

(2) Where there is an entitlement to relief under both this regulation and regulation 7 of the 2026 Regulations, relief under paragraph (1) is to be applied to the amount of rates payable after regulation 7 of the 2026 Regulations is applied.

(3) Subject to paragraph (4), where the rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2 (where RV is the rateable value of the lands and heritages on the relevant day).

Column 1 Rateable value range (single entry in the roll)	*Column 2 Percentage of rate relief*
£12,000 or less	100%
£12,001 to £15,000	Relief percentage = $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$
£15,001 to £19,999	Relief percentage = $25 \times (\frac{(20000 - RV)}{5000})$

(**a**) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c. 14) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39).

(**b**) Section 2A was inserted by section 3 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and amended by S.S.I. 2022/126.

(**c**) 1911 c. 49 (1 & 2 Geo 5).

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

(a) reduction by virtue of one of more of the following enactments—

(i) section 4(2) of the 1962 Act(**a**),

(ii) section 4(5)(c) of the 1962 Act(**b**),

(iii) section 24A of the 1966 Act(**c**),

(iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978(**d**),

(v) paragraph 3(1) of schedule 2 of the 1997 Act(**e**), or

(b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956(**f**),

but only to the extent that the amount of such rate relief is reduced to nil.

(5) This regulation does not apply to—

(a) lands and heritages which—

(i) are unoccupied**,** or

(ii) are used wholly or mainly for—

(aa) the accommodation of one or more advertisements,

(bb) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),

(cc) the provision of one or more parking places, or

(dd) payday lending,

(b) lands and heritages which are wholly or mainly used for a purpose for which a short-term let licence is required, in accordance with article 4 of the 2022 Order, but for which no such licence has been obtained,

(c) deer forests, except—

(i) deer forests on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are made available for human consumption as venison, and

(ii) deer forests on which shooting rights are not exercised in practice, or

(d) shootings, except—

(i) shootings which are crofts, agricultural landholdings or small landholdings,

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(**a**) Section 4(2) was amended by section 5(a) of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(1)(a) of the Local Government and Planning (Scotland) Act 1982 (c. 43), paragraph 7 of schedule 12 of the Local Government Finance Act 1988 (c. 41) and section 98(2) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(**b**) Section 4(5) was relevantly amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997 (c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(**c**) Section 24A was inserted by section 155 of the Local Government etc. (Scotland) Act 1994 (c. 39) and relevantly amended section 19 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(**d**) 1978 c. 40. Section 4 was amended by paragraph 49 of schedule 10 of the Social Security Act 1986 (c. 50), paragraph 48 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c. 6) and S.S.I. 2023/45. Section 5 was amended by section 5(1) of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31) and S.S.I. 2023/45.

(**e**) Paragraph 3 was amended by paragraph 25 of schedule 8 of the Postal Services Act 2000 (c. 26), section 29 of the Local Government in Scotland Act 2003 (asp 1) and paragraph 148 of schedule 12 of the Postal Services Act 2011 (c. 5).

(**f**) 1956 c. 60 (4 & 5 Eliz. 2). Section 6(1) was repealed in part by section 34 and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and amended by section 145 and paragraph 3 of schedule 6 of the Local Government and Housing Act 1989 (c. 42) and S.S.I. 2003/187. Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c. 42).

(ii) shootings which are leased on a commercial basis to a person who, in accordance with the Rural Development (Scotland) Regulations 2015(**a**), is in receipt of support under the Scottish Rural Development Programme, on account of being a new entrant to farming,

(iii) shootings which are leased in accordance with the model lease for environmental purposes made available by the Scottish Ministers in terms of section 11 of the Land Reform (Scotland) Act 2025(**b**),

(iv) shootings on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are made available for human consumption as venison, and

(v) shootings on which shooting rights are not exercised in practice.

Amount payable as rates – lands and heritages with rateable value of £35,000 or less (multiple entries)

4.—(1) Subject to paragraph (5), this regulation applies to lands and heritages on any day in the relevant year where—

(a) they comprise multiple entries in the roll,

(b) a single ratepayer is liable to pay rates in respect of them, and

(c) they have a cumulative rateable value not exceeding £35,000.

(2) Where there is entitlement to relief under both this regulation and regulation 7 of the 2026 Regulations, relief under paragraph (1) is to be applied to the amount of rates payable after regulation 7 of the 2026 Regulations is applied.

(3) Subject to paragraph (4), where the cumulative rateable value of the lands and heritages falls within one of the ranges specified in Column 1 of the table below, the amount of rates payable is to be reduced by the percentage specified in, or calculated in accordance with, the corresponding entry in Column 2, (where RV is the rateable value of the lands and heritages on the relevant day).

Column 1 Cumulative rateable value range (multiple entries in the roll)	*Column 2 Percentage of rate relief*
£12,000 or less	100%
£12,001 to £35,000	25% on each individual property with a rateable value of £15,000 or less For individual properties with rateable value £15,001 to £19, 999 relief percentage = $25 \times (\frac{(20000 - RV)}{5000})$

(4) The amount of rate relief calculated under paragraph (3) is to be reduced by the amount of any—

(a) reduction by virtue of one or more of the following enactments—

(i) section 4(2) of the 1962 Act,

(ii) section 4(5)(c) of the 1962 Act,

(iii) section 24A of the 1966 Act,

(iv) section 4 or 5 of the Rating (Disabled Persons) Act 1978,

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(**a**) S.S.I. 2015/192.
(**b**) 2025 asp 15.

(v) paragraph 3(1) of schedule 2 of the 1997 Act, or

(b) determination in accordance with sections 6(1) and 7B(2) of the Valuation and Rating (Scotland) Act 1956,

but only to the extent that the amount of such rate relief is reduced to nil.

(5) This regulation does not apply to—

(a) lands and heritages which are—

(i) unoccupied, or

(ii) used wholly or mainly for—

(aa) the accommodation of one or more advertisements,

(bb) the provision of facilities for betting (whether by making or accepting bets, or by acting as a betting intermediary),

(cc) the provision of one or more parking places, or

(dd) payday lending,

(b) lands and heritages which are wholly or mainly used for a purpose for which a short-term let licence is required, in accordance with article 4 of the 2022 Order, but for which no such licence has been obtained,

(c) deer forests, except—

(i) deer forests on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are made available for human consumption as venison, and

(ii) deer forests on which shooting rights are not exercised in practice, or

(d) shootings, except—

(i) shootings which are crofts, agricultural landholdings or small landholdings,

(ii) shootings which are leased on a commercial basis to a person who, in accordance with the Rural Development (Scotland) Regulations 2015, is in receipt of support under the Scottish Rural Development Programme, on account of being a new entrant to farming,

(iii) shootings which are leased in accordance with the model lease for environmental purposes made available by the Scottish Ministers in terms of section 11 of the Land Reform (Scotland) Act 2025,

(iv) shootings on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are made available for human consumption as venison, and

(v) shootings on which shooting rights are not exercised in practice.

Amount payable as rates – lands and heritages with rateable value exceeding £51,000 but not exceeding £100,000

5.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £51,000, but not exceeding £100,000.

(2) Subject to paragraph (4), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (3).

(3) The additional amount is to be calculated in accordance with the formula—

$$AARP = \frac{(RV \times S)}{D}$$

Where—

AARP is the additional amount of rates payable,

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.054, and

D is the number of days in the relevant year.

(4) No additional amount is payable under this regulation for—

(a) any day on which relief under regulation 7 of the 2026 Regulations has effect in respect of the lands and heritages in question, or

(b) any day on which—

(i) the lands and heritages are granted relief under any of the following regulations of the 2022 Regulations—

(aa) regulation 10(**a**),

(bb) regulation 10A(**b**),

(cc) regulation 10B(**c**),

(dd) regulation 10C(**d**), and

(ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.

(5) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

Amount payable as rates – lands and heritages with rateable value exceeding £100,000

6.—(1) This regulation applies to lands and heritages on any day in the relevant year where they have a rateable value exceeding £100,000.

(2) Subject to paragraphs (4) and (5), the ratepayer liable to pay rates in respect of the lands and heritages must pay, for each day in respect of which this regulation applies, an additional amount calculated in accordance with paragraph (3).

(3) The additional amount is to be calculated in accordance with the formula—

$$AARP = \frac{(RV \times S)}{D}$$

Where—

AARP is the additional amount of rates payable,

RV is the rateable value of the lands and heritages on that day,

S is the additional factor of 0.067, and

(**a**) Regulation 10 was amended by S.S.I. 2023/31 and S.S.I. 2024/5.
(**b**) Regulation 10A was inserted by S.S.I. 2024/5 and amended by S.S.I. 2025/39.
(**c**) Regulation 10B was inserted by S.S.I. 2025/39.
(**d**) Regulation 10C was inserted by S.S.I. 2026/70.

D is the number of days in the relevant year.

(4) No additional amount is payable under this regulation for—

(a) any day on which relief under regulation 7 of the 2026 Regulations has effect in respect of the lands and heritages in question, or

(b) any day on which—

(i) the lands and heritages are granted relief under any of the following regulations of the 2022 Regulations—

(aa) regulation 10 (relief granted – lands and heritages in respect of which a relevant increase has been made within the previous 12 months),

(bb) regulation 10A (relief granted - financial year 2024-25 – lands and heritages in respect of which a relevant increase has been made within the previous 12 months),

(cc) regulation 10B (relief granted – financial year 2025-2026 - lands and heritages in respect of which a relevant increase has been made within the past 12 months), or

(dd) regulation 10C (relief granted – financial year 2026-2027- lands and heritages in respect of which a relevant increase has been made within the past 12 months), and

(ii) the rateable value of those lands and heritages, minus the reference amount, does not exceed £51,000.

(5) If the rateable value minus the reference amount does not exceed £100,000, but exceeds £51,000, the additional amount payable under this regulation is to be calculated using the formula in paragraph (3) but where "S" is the additional factor of 0.054 instead of 0.067.

(6) This regulation does not prejudice the operation of any other enactment that provides for relief from non-domestic rates.

Amount payable as rates – newly re-occupied lands and heritages with rateable value of £100,000 or less

7.—(1) Subject to paragraph (3) and to regulation 9, no rates are payable in respect of lands and heritages on any day in the relevant year where the conditions set out in paragraph (2) are met.

(2) The conditions referred to in paragraph (1) are—

(a) the lands and heritages have a rateable value of £100,000 or less,

(b) the lands and heritages were unoccupied but became re-occupied on a date on or after 1 April 2025,

(c) the lands and heritages were continuously unoccupied for a period of six months or more immediately prior to becoming re-occupied,

(d) no more than 12 months have elapsed since the date on which the lands and heritages became re-occupied, and

(e) an application for relief has been made in accordance with paragraph (4), unless relief was granted under regulation 7 of the 2025 Regulations.

(3) No rate relief is granted in consequence of paragraph (1) in respect of—

(a) lands and heritages which are—

(i) unoccupied, or

(ii) used wholly or mainly for—

(aa) the accommodation of one or more advertisements,

(bb) the provision of facilities for betting (whether by making or accepting bets or by acting as a betting intermediary),

(cc) the provision of one or more parking spaces, or

(dd) payday lending,

(b) lands and heritages which are used wholly or mainly for a purpose for which a short-term let licence is required, in accordance with article 4 of the 2022 Order, but for which no such licence has been obtained,

(c) deer forests, except—

(i) deer forests on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are available for human consumption as venison,

(ii) deer forests on which shooting rights are not exercised in practice, or

(d) shootings, except—

(i) shootings which are crofts, agricultural holdings or small landholdings,

(ii) shootings which are leased on a commercial basis to a person who, in accordance with the Rural Development (Scotland) Regulations 2015, is in receipt of support under the Scottish Rural Development Programme, on account of being a new entrant to farming,

(iii) shootings which are leased in accordance with the model lese for environmental purposes made available by the Scottish Ministers in terms of section 11 of the Land Reform (Scotland) Act 2025,

(iv) shootings on which—

(aa) shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and

(bb) any deer shot are made available for human consumption as venison,

(v) shootings on which shooting rights are not exercised in practice.

(4) An application for relief under this regulation or regulation 8 must—

(a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer,

(b) where it is made under this regulation, specify the date on or after 1 April 2026 on which the lands and heritages became reoccupied,

(c) be made to the rating authority in whose valuation roll the entry for the lands and heritages appears by—

(i) addressing it to that authority, and

(ii) delivering it to that authority's office or sending it to that authority by electronic communication.

(5) For the purposes of paragraph (4)—

"electronic communication" has the meaning given to it by section 15(1) of the Electronic Communications Act 2000(**a**) ("the 2000 Act"),

"person authorised to sign on behalf of the ratepayer" means—

(a) where the ratepayer is a partnership, a partner of that partnership or any other person authorised by it,

(b) where the ratepayer is a trust, a trustee of that trust or any other person authorised by it,

(c) where the ratepayer is a body corporate, a director of that body or any other person authorised by it,

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(**a**) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

"sign or signed", in relation to an application made by electronic communication, means an electronic signature as defined in section 7(2) of the 2000 Act(**a**).

Relief for electric vehicle charging points

8.—(1) No rates are payable in respect of lands and heritages on a day in the financial years 2026-2027 to, and including, 2035-2036 where—

(a) the lands and heritages consist wholly or mainly of an electric vehicle charging point and associated bay,

(b) the charging point is intended for use primarily by members of the general public, and

(c) an application is made in accordance with the requirements set out in regulation 7(4).

(2) Where there is an entitlement to relief under both this regulation and regulation 7 of the 2026 Regulations relief under paragraph (1) is to be applied to the amount of rates payable after regulation 7 of the 2026 Regulations is applied.

(3) For the avoidance of doubt, relief under paragraph (1) is not excluded where a charging point temporarily ceases to operate, and is therefore unavailable for use by members of the public.

Newly re-occupied property relief including 1 April 2026

9.—(1) Paragraph (2) applies where—

(a) relief has been granted in respect of lands and heritages under regulation 7 of the 2025 Regulations,

(b) that relief applied to the lands and heritages on 31 March 2026, and

(c) less than 12 months have elapsed since the date on which the lands and heritages became re-occupied.

(2) No rates are payable in respect of lands and heritages to which paragraph (1) applies until the end of the period of 12 months beginning with the date they became occupied.

(3) Paragraph (2) applies regardless of—

(a) any change to the rateable value of the lands and heritages as a result of revaluation on 1 April 2026, or

(b) any other change to the eligibility of the lands and heritages for the relief with effect from 1 April 2026.

Exemptions and discretionary reductions and remissions

10. Nothing in this Part of these Regulations—

(a) requires rates to be paid in respect of lands and heritages for any day where those lands and heritages are under any enactment entirely exempt from rates for that day,

(b) prejudices the power of a rating authority to grant a reduction or remission of rates under section 3A or 4(5) of the 1962 Act(**b**) or paragraph 4 of schedule 2 of the 1997 Act(**c**), or

(c) prejudices the power of a local authority to give notice to a ratepayer under section 20 of the Non-Domestic Rates (Scotland) Act 2020(**d**).

(**a**) Section 7(2) was amended by S.I. 2016/696.

(**b**) Section 3A was inserted by section 140(1) of the Community Empowerment (Scotland) Act 2015 (asp 6). Section 4(5) was relevantly amended by paragraph 57 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 2(a) of schedule 3 of the Local Government and Rating Act 1997 (c. 29) and section 98(3) of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

(**c**) Paragraph 4 was amended by section 28(4) of the Local Government in Scotland Act 2003 (asp 1).

(**d**) 2020 asp 4.

Revocation and saving

11.—(1) Subject to paragraph (2), regulations 2 to 7 of the 2025 Regulations are revoked.

(2) Nothing in paragraph (1) affects the continuing operation of regulations 2 to 7 of the 2025 Regulations as regards the financial year 2025-2026.

PART 3

Miscellaneous Non-Domestic Rating Amendments

Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022

12.—(1) The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 are amended in accordance with paragraph (2).

(2) Before Part 4 (applications for relief) insert—

"PART 3B

Effect of revaluation year 2026-2027 on relief granted under regulation 10C

11B.—(1) Subject to paragraph (3), paragraph (2) applies where relief is granted under regulation 10C in respect of the financial year 2026-2027 and for which the period of relief includes 1 April 2026.

(2) In respect of 1 April 2026, and the remainder of the period of relief, relief granted under regulation 10C is to consist of the same percentage of relief as applied in respect of 31 March 2026 under regulation 10B, but calculated on the basis of the rateable value of the lands and heritages as it applies as a result of revaluation.

(3) Relief granted under regulation 10C does not apply to the extent that, taken together with the relief granted under any other enactment, the rates payable are reduced to an amount less than nil.".

Amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023

13.—(1) The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023(**a**) are amended in accordance with paragraph (2).

(2) In regulation 3(2) (conditions on granting non-domestic rates relief)—

(a) at the end of sub-paragraph (k), omit "and",

(b) after sub-paragraph (l) insert—

"(m) regulations 4 and 5 of the Non-Domestic Rates (Retail, Hospitality and Leisure Relief) (Scotland) Regulations 2026(**b**), and

(**a**) S.S.I. 2023/28, relevantly amended by S.S.I. 2025/40.
(**b**) S.S.I. 2026/69.

(n) regulations 3, 4 and 8 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026(**a**)".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
10th February 2026

(**a**) S.S.I. 2026/68.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as regards the amount payable as non-domestic rates in certain circumstances in respect of certain non-domestic properties in Scotland. For the financial year 2026-2027, the non-domestic rate poundage is fixed by the Non-Domestic Rate (Scotland) Order 2026.

Part 2 contains provisions in respect of the levying of non-domestic rates for certain types of property. Regulations 3 to 7 apply to the financial year 2026-2027.

Regulation 3 provides for a reduction in the amount of rates otherwise payable in respect of non-domestic properties which comprise only one entry in the valuation roll and have a rateable value of less than £20,000. However, where the enactments listed in regulation 3(4)(a) or a determination mentioned in regulation 3(4)(b) also provide for a reduction in rates liability, the rate relief provided under regulation 3(3) is reduced by a corresponding amount. Regulation 3(5) provides that regulation 3 does not apply to, and therefore no relief is granted in respect of, lands and heritages that are receiving relief on account of being unoccupied or that are wholly or mainly used for certain purposes, including as parking spaces or for payday lending. Shootings and deer forests are excluded, subject to certain exceptions, as well as lands and heritages in respect of which a short-term let licence is required, where this has not been obtained. Regulation 3(2) provides that where there is an entitlement to relief under both regulation 3 and under regulation 7 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2026 ("the Transitional Relief Regulations"), the relief under regulation 3 is to be applied to the figure arrived at through applying regulation 7 of the Transitional Relief Regulations. Regulation 7 caps the amount payable as non-domestic rates in certain circumstances.

Regulation 4 provides for a reduction in the amount of rates otherwise payable in respect of non-domestic properties which comprise more than one entry in the valuation roll, and cumulatively have a rateable value of no more than £35,000. In a similar way to regulation 3(4), regulation 4(4) provides for a reduction in the rate relief provided under regulation 4(3) if the enactments listed in regulation 4(4)(a) or a determination mentioned in regulation 4(4)(b) also provide for a reduction. Regulation 4(5) makes similar provision to regulation 3(5) excluding certain properties from relief. Regulation 4(2) provides that where there is an entitlement to relief under both regulation 4 and under regulation 7 of the Transitional Relief Regulations, the relief under regulation 3 is to be applied to the figure arrived at through applying regulation 7 of the Transitional Relief Regulations. Regulation 7 caps the amount payable as non-domestic rates in certain circumstances.

Regulation 5 provides for an additional amount to the amount of rates otherwise payable in respect of lands and heritages with a rateable value exceeding £51,000, but not exceeding £100,000, and sets out a formula for the calculation of that amount. It also sets out certain situations where no additional amount is payable.

Regulation 6 provides for an additional amount to the amount of rates otherwise payable in respect of lands and heritages with a rateable value exceeding £100,000, and sets out a formula for the calculation of that amount. As with regulation 5, regulation 6 also sets out certain situations where no additional amount is payable.

Regulations 5(5) and 6(6) provide that the provision for an additional amount does not over-ride any provision for non-domestic rates relief.

Regulation 7 provides for 100% relief on non-domestic rates liability, for a period of 12 months, on non-domestic properties which become re-occupied immediately after having been unoccupied for a period of at least 6 months and where the rateable value does not exceed £100,000. The relief will cease to apply where the lands and heritages become unoccupied again during the 12 month period. It will not apply to certain lands and heritages such as those wholly or mainly used for parking spaces or payday lending, or, subject to certain exceptions, as shootings or deer forests.

Regulation 8 provides 100% relief from non-domestic rates for lands and heritages which are wholly or mainly used for the provision of an electric vehicle charging point.

Regulation 9 provides that entitlement to relief for a newly re-occupied property which arose during the financial year 2025-2026 will run for a full period of 12 months from the date the property became occupied, regardless of any change to rateable value as a result of revaluation, or any other change in eligibility for the relief. Relief will be awarded in terms of regulation 7 of these Regulations, until the end of the 12 month period from the date of re-occupation is reached.

Regulation 10 provides that nothing provided for in relation to levying in Part 2 cuts across any complete exemption from liability to pay rates, nor prevents a rating authority from granting a discretionary reduction or remission of rates under specified provisions. Similarly, a local authority is not prevented from issuing a ratepayer with a notice under section 20 of the Non-Domestic Rates (Scotland) Act 2020. Such a notice can be served by a local authority on a ratepayer who is in receipt of a relief, other than unoccupied property relief (under section 24A of the Local Government (Scotland) Act 1966.

Regulation 11 revokes regulations 2 to 7 of the Non-Domestic Rates (Levying and Miscellaneous Amendment (Scotland) Regulations 2025, with a saving provision to preserve their operation in respect of the financial year 2025-2026.

Part 3 contains miscellaneous amendments in respect of non-domestic rating regulations.

Regulation 12 amends the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022. It inserts a new Part 3B, which provides that where relief is granted under regulation 10C of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 for a period which includes 1 April 2026, this will be based on the same percentage relief for the full duration, regardless of any change to rateable value as a result of revaluation on 1 April 2026. This is qualified only to the extent that rates liability may not be reduced to an amount less than nil.

Regulation 13 makes a consequential amendment to the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023, to add relief under regulations 3, 4 and 8 of these Regulations, and regulations 4 and 5 of the Non-Domestic Rates (Retail, Hospitality and Leisure) (Scotland) Regulations 2026, to the list of reliefs, the award of which must be compatible with the Subsidy Control Act 2022.

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