
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 116

The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019

Amendment of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019

2.—(1) The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019(1) are amended as follows.

(2) For the formula in regulation 10(5)(b) substitute the formula—

$$\frac{BL \times 1.527 \times ARV}{366 \times RV}.$$