
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 327

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020 and come into force on 5 November 2020.

(2) In these Regulations—

“the Act” means the Non-Domestic Rates (Scotland) Act 2020, and

“the 1975 Act” means the Local Government (Scotland) Act 1975(1).

Appointed days

2.—(1) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in the schedule (the subject matter of which is described in column 2 of that table) is specified in column 3 of that table.

(2) The day appointed for the coming into force of section 3 of the Act (new or improved properties: mark in valuation roll) is—

(a) 5 November 2020, but only so far as is necessary to allow the Scottish Ministers to—

(i) make regulations under section 2A(7) of the 1975 Act,

(ii) lay draft regulations under section 2A(7)(b) of that Act,

(iii) consult on proposals for regulations under section 2A(7) of that Act, and

(b) 1 April 2021, insofar as not already brought into force by sub-paragraph (a).

(3) The day appointed for the coming into force of section 10 of the Act (proposals to alter, and appeals against, valuation roll) is—

(a) 5 November 2020, but only so far as is necessary to allow the Scottish Ministers to—

(i) make regulations under section 3ZA(7) and 3ZB(7) of the 1975 Act,

(ii) lay draft regulations under section 3ZA(7)(e) and 3ZB(7)(d) of that Act,

(iii) consult on proposals for regulations under section 3ZA(7)(e) and 3ZB(7)(d) of that Act, and

(b) 1 April 2022, insofar as not already brought into force by sub-paragraph (a).

(1) 1975 c. 30. Section 2A of the 1975 Act is inserted by section 3 of the Act. Sections 3ZA and 3ZB of the 1975 Act are inserted by section 10(4) of the Act.

Restriction on making complaints: saving provision

3. The amendment made by section 12 of the Act (restriction on making complaints with regard to assessor's valuations under section 13 of the Lands Valuation (Scotland) Act 1854(2)) has no effect in relation to complaints made prior to 1 April 2022.

Failure to pay instalments of rates: transitional provision

4. For the avoidance of doubt, the amendment made by section 21 of the Act (procedure to be followed where a ratepayer fails to pay an instalment of rates in accordance with section 8(1) of the 1975 Act) has no effect in relation to a failure to pay an instalment of rates prior to 1 April 2021.

Repeal of section 7 of the Lands Valuation (Scotland) Act 1854: saving provision

5. The repeal made by section 26(5) of the Act (ability of assessor to call for written statement of rent under section 7 of the Lands Valuation (Scotland) Act 1854) has no effect in relation to a call made upon a person by an assessor prior to 1 April 2021.

Duty to notify changes of circumstances: transitional provision

6. For the avoidance of doubt, the duty created by section 28 of the Act (duty to notify changes of circumstances) does not apply to a relevant change in circumstances which occurred prior to 1 April 2021.

St Andrew's House,
Edinburgh
19th October 2020

BEN MACPHERSON
Authorised to sign by the Scottish Ministers