
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 23 (C. 2)

RATING AND VALUATION

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions (Amendment) and Commencement No. 3 and Saving Provision) Regulations 2022

<i>Made</i>	- - - -	<i>25th January 2022</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>27th January 2022</i>
<i>Coming into force</i>	- -	<i>11th February 2022</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 44(2), (3) and (4)(a) of the Non-Domestic Rates (Scotland) Act 2020(1).

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 (Amendment) and Commencement No. 3 and Saving Provision) Regulations 2022 and come into force on 11 February 2022.

(2) In these Regulations, “the 2020 Act” means the Non-Domestic Rates (Scotland) Act 2020.

Appointed day

2. The day appointed for the coming into force of section 19 (unoccupied properties) of the 2020 Act is 1 April 2023.

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

3.—(1) The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020(2) are amended as follows.

(2) In regulation 2(3)(b) (appointed day for the coming into force of section 10), for “1 April 2022” substitute “1 January 2023.”.

(3) In regulation 3 (restriction on making complaints: saving provision), for “1 April 2022” substitute “1 January 2023.”.

(1) 2020 asp 4.

(2) S.S.I. 2020/327, which was amended by S.S.I. 2021/120.

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(4) In the table in the schedule—

- (a) in the entry for section 11 (proposals and appeals: consequential modifications), in column 3 (appointed day), for “1 April 2022” substitute “1 January 2023”, and
- (b) in the entry for section 12 (restriction on making complaints), in column 3 (appointed day), for “1 April 2022” substitute “1 January 2023”.

Unoccupied property – saving provision

4. The amendments made by section 19(2), (3)(a), (b) and (d), (4)(b) and (7)(b) of the 2020 Act do not affect the continuing operation of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018⁽³⁾ as regards the period beginning on 1 April 2018 and ending on 31 March 2023.

St Andrew’s House,
Edinburgh
25th January 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(3) [S.S.I. 2018/77](#), which was amended by [S.S.I. 2020/43](#) and [S.S.I. 2021/65](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of these Regulations brings section 19 (unoccupied properties) of the Non-Domestic Rates (Scotland) Act 2020 (“the Act”) into force on 1 April 2023.

Regulation 3 makes amendments to the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020 (“the 2020 Regulations”). It substitutes the date on which sections 10 (proposals to alter, and appeals against, valuation roll), 11 (proposals and appeals: consequential modifications) and 12 (restriction on making complaints) of the Act come into force. Section 10 will come into force, insofar as it is not already in force, on 1 January 2023, instead of on 1 April 2022. Sections 11 and 12 will similarly come into force on 1 January 2023, instead of on 1 April 2022. Further, the Regulations make a consequential amendment to the saving provision in regulation 3 of the 2020 Regulations, so that the restriction on the making of complaints by proprietors, tenants and occupiers will have no effect in relation to complaints made before 1 January 2023, rather than those made before 1 April 2022.

Regulation 4 is a saving provision. Section 19 of the Act repeals section 24 and partially repeals sections 24A, 24B and paragraph 2 of schedule 3 of the Local Government (Scotland) Act 1966. The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018 (“the 2018 Regulations”) are made in exercise of powers in sections 24, 24A and 24B of that Act. The saving provision preserves the operation of the 2018 Regulations, in so far as they relate to the period between the date of their coming into force and 31 March 2023.

The Bill for the Act received Royal Assent on 11 March 2020. The following sections of the Act came into force on the following day: sections 1, 26(1) to (4), 29(1)(a), 29(3) (insofar as it relates to section 29(1)(a)), 30(1) to (7) and (12) to (14), 31 and 42 to 45.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Non-Domestic Rates (Scotland) Act 2020 have been brought into force by commencement Regulations made before the date of these Regulations—

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 2, apart from subsection (a)	5 November 2020	S.S.I. 2020/327
Section 3 (partially)	5 November 2020	S.S.I. 2020/327
Section 3 (insofar as not already in force)	1 April 2021	S.S.I. 2020/327
Sections 6 to 9 and section 10 (partially)	5 November 2020	S.S.I. 2020/327
Section 13	2 April 2020	S.S.I. 2020/107
Sections 14 to 16 and section 18	5 November 2020	S.S.I. 2020/327
Sections 20 and 21	1 April 2021	S.S.I. 2020/327
Sections 22 to 25	5 November 2020	S.S.I. 2020/327

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 26 (insofar as not already in force), sections 27 to 28 and section 29 (insofar as not already in force)	1 April 2021	S.S.I. 2020/327
Section 30 (insofar as not already in force) and section 32	5 November 2020	S.S.I. 2020/327
Sections 33 and 34(1) to (4)	1 April 2021	S.S.I. 2020/327
Section 34(5) to (8)	5 November 2020	S.S.I. 2020/327
Sections 35 and 36	1 April 2021	S.S.I. 2020/327
Sections 37 to 41	5 November 2020	S.S.I. 2020/327