
Status: Point in time view as at 27/05/2020.

Changes to legislation: There are currently no known outstanding effects for the Coronavirus (Scotland) (No.2) Act 2020, Paragraph 7. (See end of Document for details)

SCHEDULE 4 OTHER MEASURES IN RESPONSE TO CORONAVIRUS

PART 6

NON-DOMESTIC RATES RELIEF

Special power in respect of financial year 2020-21

- 7 (1) The Local Government etc. (Scotland) Act 1994 is amended by this paragraph.
- (2) In section 153 (power to prescribe amount of non-domestic rate), after subsection (4) insert—
- “(4A) The Scottish Ministers may, during the financial year 2020-21, make regulations under subsection (1) prescribing rules, in accordance with which the amount payable as non-domestic rate may be reduced or remitted, which are to apply—
- (a) for the whole of that year, including the period prior to the regulations being made, or
 - (b) for such period falling within that year as is specified in the regulations, including a period beginning prior to the regulations being made.”.

Status:

Point in time view as at 27/05/2020.

Changes to legislation:

There are currently no known outstanding effects for the Coronavirus (Scotland) (No.2) Act 2020, Paragraph 7.