### **EXPLANATORY NOTES**

### NON-DOMESTIC RATES (SCOTLAND) ACT 2020

#### INTRODUCTION

### THE ACT

# PART 1 - -- OVERVIEW OF ACT AND INTERPRETATION OF REFERENCES TO OTHER ACTS

Section 1 – Overview of Act and interpretation of references to other Acts

# PART 2 – ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

- Section 2 Revaluation years
- Section 3 New or improved properties: mark in valuation roll
- Section 4 Power of Scottish Ministers to remove exempt status of lands and heritages
- Section 5 Entering of parks in valuation roll
- Section 6 Discretion of local authority to determine whether lands and heritages are dwellings
- Section 7 Agreement as to valuation
- Section 8 Draft valuation roll and draft valuation notices
- Section 9 Valuation notices
- Section 10 Proposals to alter, and appeals against, valuation roll
- Section 11 Proposals and appeals: consequential modifications
- Section 12 Restriction on making complaints
- Section 13 Meaning of "material change of circumstances"
- Section 14 New or improved properties: rates relief
- Section 15 Contribution to net-zero emissions target: rates relief
- Section 16 Specialist music provision in public schools: rates relief
- Section 17 Charitable relief: independent schools

### These notes relate to the Non-Domestic Rates (Scotland) Act 2020 (asp 4)

- Section 18 Power to reduce or remit rates for certain organisations: guidance
- Section 19 Unoccupied properties
- Section 20 Non-use or underuse of lands and heritages: notification
- Section 21 Failure to pay instalments
- Section 22 Electronic communication of information
- Section 23 Procedure for regulations under section 22
- Section 24 Duty to report on number of assessors and availability of resources
- Section 25 Status of secretary of valuation appeal panel

# PART 3 – INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

- Section 26 Assessor information notices
- Section 27 Local authority information notices
- Section 28 Duty to notify changes of circumstances
- Section 29 Offences in relation to information notices and notifications under section 28
- Section 30 Civil penalties for failure to comply with assessor information notices.
- Section 31 Penalties under section 30: appeals and enforcement
- Section 32 Payment of penalties into the Scottish Consolidated Fund
- Section 33 Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances
- Section 34 Penalties under section 33: appeals
- Section 35 Penalties under section 33: enforcement
- Section 36 Sections 31 and 34: consequential modifications

### PART 4 – ANTI-AVOIDANCE REGULATIONS

- Section 37 Anti-avoidance regulations (and section 41 Procedure for anti-avoidance regulations)
- Section 38 Meaning of "advantage"
- Section 39 Non-domestic rates avoidance arrangements
- Section 40 Meaning of "artificial"

### **PART 5 – FINAL PROVISIONS**

### PARLIAMENTARY HISTORY