



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 5 **S**

FINAL PROVISIONS

42 Interpretation **S**

In this Act—

[^{F1}“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014,]

“lands and heritages” is to be construed in accordance with section 42 of the 1854 Act,

“non-domestic rates” means non-domestic rates levied under section 7B of the 1975 Act,

“valuation roll” means a valuation roll made up under section 1 of that Act.

Textual Amendments

- F1** Words in s. 42 inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 12\(4\)](#) (with [sch. 1 paras. 1-4, 13-20](#))

43 Ancillary provision **S**

- (1) The Scottish Ministers may by regulations make any incidental, supplementary, consequential, transitional, transitory or saving provision they consider appropriate for the purposes of, in connection with or for giving full effect to this Act.
- (2) Regulations under this section may—
 - (a) make different provision for different purposes,
 - (b) modify any enactment (including this Act).
- (3) Regulations under this section that add to, replace or omit any part of the text of an Act are subject to the affirmative procedure.
- (4) Otherwise, regulations under this section are subject to the negative procedure.

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, PART 5 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

44 Commencement **S**

- (1) The following provisions come into force on the day after Royal Assent—
 - (a) section 1,
 - (b) section 26(1) to (4),
 - (c) section 29(1)(a),
 - (d) section 29(3), insofar as it relates to section 29(1)(a),
 - (e) section 30(1) to (7) and (12) to (14),
 - (f) section 31,
 - (g) section 42,
 - (h) section 43,
 - (i) this section,
 - (j) section 45.
- (2) The other provisions of this Act come into force on such day as the Scottish Ministers may by regulations appoint.
- (3) Regulations under subsection (2) may appoint different days for different purposes.
- (4) Regulations under subsection (2) may—
 - (a) include transitional, transitory or saving provision,
 - (b) make different provision for different purposes.

45 Short title **S**

The short title of this Act is the Non-Domestic Rates (Scotland) Act 2020.

Changes to legislation:

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)