



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 5

#### FINAL PROVISIONS

#### 42 Interpretation

In this Act—

“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.

#### 43 Ancillary provision

- (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.

#### 44 Commencement

- (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),

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*Status: This is the original version (as it was originally enacted).*

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- (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**

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