



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 1

#### OVERVIEW OF ACT AND INTERPRETATION OF REFERENCES TO OTHER ACTS

#### **1 Overview of Act and interpretation of references to other Acts**

(1) This Act is arranged as follows—

Part 2 amends the law about the administration and enforcement of non-domestic rates,

Part 3 makes provision about information-gathering powers for assessors and local authorities,

Part 4 makes provision about power for the Scottish Ministers to make regulations to tackle avoidance of non-domestic rates,

Part 5 contains general and final provisions.

(2) In this Act—

“the 1854 Act” means the Lands Valuation (Scotland) Act 1854,

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956,

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962,

“the 1963 Act” means the Local Government (Financial Provisions) (Scotland) Act 1963,

“the 1975 Act” means the Local Government (Scotland) Act 1975.

**Changes to legislation:**

Non-Domestic Rates (Scotland) Act 2020, Section 1 is up to date with all changes known to be in force on or before 18 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.

[View outstanding changes](#)

**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\(2\)](#)