



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

13 Meaning of “material change of circumstances”

In section 37 (interpretation) of the 1975 Act, in the definition of “material change of circumstances”—

- (a) the words from “and, without prejudice to” to the end become paragraph (a), and
- (b) after that paragraph insert—
 - “(b) but does not include any change—
 - (i) in the rent of the lands and heritages (or any other lands and heritages), or
 - (ii) in the level of valuations generally or in the value of lands and heritages generally.”.

Commencement Information

- II** S. 13 in force at 2.4.2020 by S.S.I. 2020/107, **reg. 2** (with **reg. 3**)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 13 is up to date with all changes known to be in force on or before 12 June 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\(2\)](#)