



# 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.”.