



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

2 Revaluation years

In section 37(1) of the 1975 Act (general interpretation), in the definition of “year of revaluation”—

- (a) for “2017-18” substitute “ 2022-23 ”,
- (b) for “fifth” substitute “ third ”.

Commencement Information

II [S. 2\(b\)](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 2 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\(2\)](#)