



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 4

ANTI-AVOIDANCE REGULATIONS

41 Procedure for anti-avoidance regulations

- (1) Anti-avoidance regulations are subject to the affirmative procedure.
- (2) Before laying a draft of a Scottish statutory instrument containing anti-avoidance regulations before the Scottish Parliament, the Scottish Ministers—
 - (a) must consult such person or persons as appear to the Scottish Ministers to represent the interests of—
 - (i) local authorities, or
 - (ii) assessors,as the Scottish Ministers consider appropriate, and
 - (b) may consult—
 - (i) such ratepayers or potential ratepayers, and
 - (ii) such other persons,as the Scottish Ministers consider appropriate.
- (3) Consultation under subsection (2) must include a copy of the proposed anti-avoidance regulations.
- (4) The Scottish Ministers must, as soon as reasonably practicable after consultation under subsection (2) begins, notify the Scottish Parliament about the consultation.
- (5) The Scottish Ministers must have regard to any representations about the draft anti-avoidance regulations received as a result of the consultation.
- (6) When laying a draft of a Scottish statutory instrument containing anti-avoidance regulations, the Scottish Ministers must also lay before the Scottish Parliament a document which—
 - (a) explains why the Scottish Ministers consider that it is appropriate to make the anti-avoidance regulations, and
 - (b) gives details of—

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 41 is up to date with all changes known to be in force on or before 04 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. (See end of Document for details) [View outstanding changes](#)

- (i) the consultation,
- (ii) any representations received as a result of the consultation, and
- (iii) the changes (if any) made to the draft anti-avoidance regulations as a result of those representations.

Commencement Information

II S. 41 in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 41 is up to date with all changes known to be in force on or before 04 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\(2\)](#)