



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 5 **S**

#### FINAL PROVISIONS

#### 42 Interpretation **S**

In this Act—

[<sup>F1</sup>“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014,]

“lands and heritages” is to be construed in accordance with section 42 of the 1854 Act,

“non-domestic rates” means non-domestic rates levied under section 7B of the 1975 Act,

“valuation roll” means a valuation roll made up under section 1 of that Act.

#### Textual Amendments

- F1** Words in s. 42 inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 12\(4\)](#) (with sch. 1 paras. 1-4, 13-20)

**Changes to legislation:**

Non-Domestic Rates (Scotland) Act 2020, Section 42 is up to date with all changes known to be in force on or before 10 October 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\(2\)](#)