



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 5

#### FINAL PROVISIONS

#### 42 Interpretation

In this Act—

“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.