

EXPLANATORY NOTE

(This note is not part of the Order)

Sections 141 to 143, 145 and 146 of the Community Empowerment (Scotland) Act 2015 came into force on 25th July 2015, being the day after Royal Assent.

This Order brings section 140 of the Act into force on 31st October 2015. That section enables rating authorities to make schemes for the reduction and remission of non-domestic rates.