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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 107 (C. 11)**

**RATING AND VALUATION**

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 1 and Transitional Provision) Regulations 2020

<i>Made</i>	- - - -	<i>at 9.30 a.m. on 1st April 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 11.30 a.m. on 1st April 2020</i>
<i>Coming into force</i>	- -	<i>2nd April 2020</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 44(2) and 44(4)(a) of the Non-Domestic Rates (Scotland) Act 2020(1).

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 1 and Transitional Provision) Regulations 2020 and come into force on 2 April 2020.

(2) In these Regulations—

“the Act” means the Non-Domestic Rates (Scotland) Act 2020, and

“the 1975 Act” means the Local Government (Scotland) Act 1975(2).

**Appointed day**

2. The day appointed for the coming into force of section 13 of the Act is 2 April 2020.

**Transitional provision**

3. The amendment of the definition of “material change of circumstances” in section 37 of the 1975 Act made by section 13 of the Act—

(a) has no effect in relation to an appeal under section 3(4) of the 1975 Act that has been made before these Regulations come into force, but

(b) has effect in relation to an appeal made under section 3(4) of the 1975 Act on or after the day on which these Regulations come into force.

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(1) 2020 asp 4.  
(2) 1975 c.30.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
At 9.30 a.m. on 1st April 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations bring section 13 of the Non-Domestic Rates (Scotland) Act 2020 (“the Act”) into force on 2 April 2020. Section 13 changes the definition of “material change of circumstances” in section 37 of the Local Government (Scotland) Act 1975.

Regulation 3 provides that the change to the definition has no effect in relation to an appeal made before the date these Regulations come into force.

The Bill for the Act received Royal Assent on 11 March 2020. The following sections of the Act came into force on the following day: section 1, section 26(1) to (4), section 29(1)(a), section 29(3) (insofar as it relates to section 29(1)(a)), section 30(1) to (7) and (12) to (14), section 31 and sections 42 to 45.