
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 107

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