
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 327 (C. 28)

RATING AND VALUATION

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020

<i>Made</i>	- - - -	<i>19th October 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>21st October 2020</i>
<i>Coming into force</i>	- -	<i>5th November 2020</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred on them by section 44(2), (3) and (4)(a) of the Non-Domestic Rates (Scotland) Act 2020 ^{M1}.

Marginal Citations

M1 2020 asp 4.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020 and come into force on 5 November 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 ^{M2}.

Commencement Information

I1 Reg. 1 in force at 5.11.2020, see **reg. 1(1)**

Marginal Citations

M2 1975 c. 30. Section 2A of the 1975 Act is inserted by section 3 of the Act. Sections 3ZA and 3ZB of the 1975 Act are inserted by section 10(4) of the Act.

Status: Point in time view as at 05/11/2020.

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020. (See end of Document for details)

Appointed days

2.—(1) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in the schedule (the subject matter of which is described in column 2 of that table) is specified in column 3 of that table.

(2) The day appointed for the coming into force of section 3 of the Act (new or improved properties: mark in valuation roll) is—

- (a) 5 November 2020, but only so far as is necessary to allow the Scottish Ministers to—
 - (i) make regulations under section 2A(7) of the 1975 Act,
 - (ii) lay draft regulations under section 2A(7)(b) of that Act,
 - (iii) consult on proposals for regulations under section 2A(7) of that Act, and
- (b) 1 April 2021, insofar as not already brought into force by sub-paragraph (a).

(3) The day appointed for the coming into force of section 10 of the Act (proposals to alter, and appeals against, valuation roll) is—

- (a) 5 November 2020, but only so far as is necessary to allow the Scottish Ministers to—
 - (i) make regulations under section 3ZA(7) and 3ZB(7) of the 1975 Act,
 - (ii) lay draft regulations under section 3ZA(7)(e) and 3ZB(7)(d) of that Act,
 - (iii) consult on proposals for regulations under section 3ZA(7)(e) and 3ZB(7)(d) of that Act, and
- (b) 1 April 2022, insofar as not already brought into force by sub-paragraph (a).

Commencement Information

I2 Reg. 2 in force at 5.11.2020, see [reg. 1\(1\)](#)

Restriction on making complaints: saving provision

3. The amendment made by section 12 of the Act (restriction on making complaints with regard to assessor's valuations under section 13 of the Lands Valuation (Scotland) Act 1854^{M3}) has no effect in relation to complaints made prior to 1 April 2022.

Commencement Information

I3 Reg. 3 in force at 5.11.2020, see [reg. 1\(1\)](#)

Marginal Citations

M3 1854 c.91.

Failure to pay instalments of rates: transitional provision

4. For the avoidance of doubt, the amendment made by section 21 of the Act (procedure to be followed where a ratepayer fails to pay an instalment of rates in accordance with section 8(1) of the 1975 Act) has no effect in relation to a failure to pay an instalment of rates prior to 1 April 2021.

Commencement Information

I4 Reg. 4 in force at 5.11.2020, see [reg. 1\(1\)](#)

Repeal of section 7 of the Lands Valuation (Scotland) Act 1854: saving provision

5. The repeal made by section 26(5) of the Act (ability of assessor to call for written statement of rent under section 7 of the Lands Valuation (Scotland) Act 1854) has no effect in relation to a call made upon a person by an assessor prior to 1 April 2021.

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Commencement Information

I5 Reg. 5 in force at 5.11.2020, see [reg. 1\(1\)](#)

Duty to notify changes of circumstances: transitional provision

6. For the avoidance of doubt, the duty created by section 28 of the Act (duty to notify changes of circumstances) does not apply to a relevant change in circumstances which occurred prior to 1 April 2021.

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Commencement Information

I6 Reg. 6 in force at 5.11.2020, see [reg. 1\(1\)](#)

St Andrew's House,
Edinburgh

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

Status: Point in time view as at 05/11/2020.**Changes to legislation:** There are currently no known outstanding effects for the *The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020*. (See end of Document for details)

SCHEDULE

Regulation 2(1)

Commencement Information17 Sch. in force at 5.11.2020, see [reg. 1\(1\)](#)

<i>Column 1 Provisions of the Act</i>	<i>Column 2 Subject matter</i>	<i>Column 3 Appointed day</i>
Section 2, apart from subsection (a)	Revaluation years	5 November 2020
Section 4	Power of Scottish Ministers to remove exempt status of lands and heritages	1 April 2022
Section 5	Entering of parks in valuation roll	1 April 2023
Section 6	Discretion of local authority to determine whether lands and heritages are dwellings	5 November 2020
Section 7	Agreement as to valuation	5 November 2020
Section 8	Draft valuation roll and draft valuation notices	5 November 2020
Section 9	Valuation notices	5 November 2020
Section 11	Proposals and appeals: consequential modifications	1 April 2022
Section 12	Restriction on making complaints	1 April 2022
Section 14	New or improved properties: rates relief	5 November 2020
Section 15	Contribution to net-zero emissions target: rates relief	5 November 2020
Section 16	Specialist music provision in public schools: rates relief	5 November 2020
Section 17	Charitable relief: independent schools	1 April 2021
Section 18	Power to reduce or remit rates for certain organisations: guidance	5 November 2020
Section 20	Non-use or underuse of lands and heritages: notification	1 April 2021
Section 21	Failure to pay instalments	1 April 2021
Section 22	Electronic communication of information	5 November 2020
Section 23	Procedure for regulations under section 22	5 November 2020
Section 24	Duty to report on number of assessors and availability of resources	5 November 2020
Section 25	Status of secretary of valuation appeal panel	5 November 2020
Section 26 (insofar as not already in force)	Assessor information notices	1 April 2021
Section 27	Local authority information notices	1 April 2021

Section 28	Duty to notify changes of circumstances	1 April 2021
Section 29 (insofar as not already in force)	Offences in relation to information notices and notifications under section 28	1 April 2021
Section 30 (insofar as not already in force)	Civil penalties for failure to comply with assessor information notices	5 November 2020
Section 32	Payment of penalties into the Scottish Consolidated Fund	5 November 2020
Section 33	Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances	1 April 2021
Section 34(1) to (4)	Penalties under section 33: appeals	1 April 2021
Section 34(5) to (8)	Penalties under section 33: appeal regulations	5 November 2020
Section 35	Penalties under section 33: enforcement	1 April 2021
Section 36	Sections 31 and 34: consequential modifications	1 April 2021
Section 37	Anti-avoidance regulations	5 November 2020
Section 38	Meaning of “advantage”	5 November 2020
Section 39	Non-domestic rates avoidance arrangements	5 November 2020
Section 40	Meaning of “artificial”	5 November 2020
Section 41	Procedure for anti-avoidance regulations	5 November 2020

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force the provisions of the Non-Domestic Rates (Scotland) Act 2020 (“the Act”) insofar as those provisions are not already in force, with the exception of subsection (a) of section 2 and section 19.

Regulation 2(1) and the schedule of the Regulations appoint 5 November 2020 for the coming into force of sections 2(b), 6 to 9, 14 to 16, 18, 22 to 25, 30 (insofar as not already in force), 32, 34(5) to (8) and 37 to 41. 1 April 2021 is appointed for the coming into force of sections 17, 20, 21, 26 (insofar as not already in force), 27, 28, 29 (insofar as not already in force), 33, 34 (insofar as not already in force), 35 and 36. 1 April 2022 is appointed for the coming into force of sections 4, 11 and 12. 1 April 2023 is appointed for the coming into force of section 5.

Regulation 2(2) brings section 3 of the Act into force on 5 November 2020 for purposes relating to the making of regulations, and on 1 April 2021 for all other purposes.

Regulation 2(3) brings section 10 of the Act into force on 5 November 2020 for purposes relating to the making of regulations, and on 1 April 2022 for all other purposes.

Regulations 3 to 6 contain transitional and saving provisions.

Regulation 3 provides that a restriction on making complaints against assessor valuations only applies to complaints made on or after 1 April 2022.

Status: Point in time view as at 05/11/2020.

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020*. (See end of Document for details)

Regulation 4 clarifies that the procedure introduced by section 21 of the Act for failing to pay an instalment of rates only applies to a failure to pay on or after 1 April 2021.

The commencement of section 26(5) of the Act provides that section 7 of the Lands Valuation (Scotland) Act 1854 is repealed. Regulation 5 provides that the repeal has no effect in relation to calls made upon a person prior to 1 April 2021.

Regulation 6 clarifies that a duty to notify a relevant change of circumstances under section 28 of the Act only arises where the change occurs on or after 1 April 2021.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Regulations)

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: sections 1, 26(1) to (4), 29(1)(a), 29(3) (insofar as it relates to section 29(1)(a)), 30(1) to (7) and (12) to (14), 31 and 42 to 45.

Section 13 of the Act was brought into force on 2 April 2020 by the Non-Domestic Rates (Scotland) Act 2020 (Commencement No.1 and Transitional Provision) Regulations 2020 (S.S.I. 2020/107).

Status:

Point in time view as at 05/11/2020.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020.