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## 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.

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The commencement of section 26(5) of the Act provides that section 7 of the Lands Valuation (Scotland) Act 1854 is repealed.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.