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## SCOTTISH STATUTORY INSTRUMENTS

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### 2020 No. 327

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

### 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) [<sup>F1</sup>1 April 2023], insofar as not already brought into force by sub-paragraph (a).

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### Textual Amendments

- F1** Words in [reg. 2\(3\)\(b\)](#) substituted (11.11.2022) by [The Non-Domestic Rates \(Scotland\) Act 2020 \(Commencement No. 2, Transitional and Saving Provisions\) Amendment \(No. 2\) Regulations 2022 \(S.S.I. 2022/301\)](#), [regs. 1, 2\(2\)](#)

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### Commencement Information

- I1** Reg. 2 in force at 5.11.2020, see [reg. 1\(1\)](#)

**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, Section 2.