
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 445

The Valuation and Rating (Coronavirus) (Scotland) Order 2021

Citation, commencement and date of effect

1.—(1) This Order may be cited as the Valuation and Rating (Coronavirus) (Scotland) Order 2021 and comes into force on the day after the day on which it is made.

(2) This Order has effect from 1 April 2021⁽¹⁾.

⁽¹⁾ In terms of section 6(6) of the Local Government (Scotland) Act 1975, an Order under section 6 may provide that the Order shall have effect as from the beginning of the financial year in which it is made.