
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 445

RATING AND VALUATION

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

Made - - - - *30th November 2021*

Coming into force - - *1st December 2021*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 6 and 37(1) of the Local Government (Scotland) Act 1975(1) and all other powers enabling them to do so.

In accordance with section 6(7) of that Act, a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

In accordance with section 6(4) of that Act, the Scottish Ministers have consulted such associations of local authorities and persons carrying on undertakings as appeared to them to be concerned, and such local authorities, persons or associations of persons with whom consultation appeared to them to be desirable.

(1) 1975 c. 30. Section 6(1) to (7) was substituted by section 1 of the Local Government (Scotland) Act 1978 (c. 4). Section 6(1) was subsequently substituted by paragraph 11 of schedule 12 of the Local Government Finance Act 1988 (c. 41) and amended by paragraph 42 of schedule 13 of the Local Government Finance Act 1992 (c. 14). Section 6(1A) was repealed by schedule 14 of the Local Government etc. (Scotland) Act 1994 (c. 39). Section 6(5A) was inserted by section 160 of the Local Government etc. (Scotland) Act 1994. Section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by paragraph 43(c) of schedule 13 of the Local Government Finance Act 1992 and S.S.I. 2016/123. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).