

**2022 No. 301 (C. 17)**

**RATING AND VALUATION**

**The Non-Domestic Rates (Scotland) Act 2020 (Commencement  
No. 2, Transitional and Saving Provisions) Amendment (No. 2)  
Regulations 2022**

<i>Made</i> - - - -	<i>24th October 2022</i>
<i>Laid before the Scottish Parliament</i>	<i>26th October 2022</i>
<i>Coming into force</i> - -	<i>11th November 2022</i>

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

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Amendment (No. 2) Regulations 2022 and come into force on 11 November 2022.

**Amendment of the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020**

2.—(1) The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020(b) are amended as follows.

(2) In regulation 2(3)(b) (appointed day for the coming into force of section 10), for “1 January 2023” substitute “1 April 2023”.

(3) In regulation 3 (restriction on making complaints: saving provision), for “1 January 2023” substitute “1 April 2023”.

(4) In the table in the schedule—

(a) in the entry for section 11 (proposals and appeals: consequential modifications), in column 3 (appointed day), for “1 January 2023” substitute “1 April 2023”, and

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(a) 2020 asp 4.

(b) S.S.I. 2020/327, which was amended by S.S.I. 2021/120 and S.S.I. 2022/23.

- (b) in the entry for section 12 (restriction on making complaints), in column 3, for “1 January 2023” substitute “1 April 2023”.

St Andrew’s House,  
Edinburgh  
24th October 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Regulation 2 of these Regulations makes amendments to the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020 (“the 2020 Regulations”). It substitutes the date on which sections 10 (proposals to alter, and appeals against, valuation roll), 11 (proposals and appeals: consequential modifications) and 12 (restriction on making complaints) of the Non-Domestic Rates (Scotland) Act 2020 (“the Act”) come into force. Section 10 of the Act, insofar as it is not already in force, together with sections 11 and 12, will come into force on 1 April 2023, instead of on 1 January 2023. Further, regulation 2 makes a consequential amendment to the saving provision in regulation 3 of the 2020 Regulations, so that the restriction on the making of complaints by proprietors, tenants and occupiers will have no effect in relation to complaints made before 1 April 2023, rather than those made before 1 January 2023.

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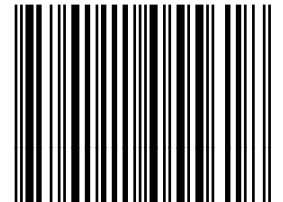
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