

POLICY NOTE

THE NON-DOMESTIC RATES (SCOTLAND) ACT 2020 (COMMENCEMENT NO. 2, TRANSITIONAL AND SAVING PROVISIONS) AMENDMENT (NO. 2) REGULATIONS 2022

SSI 2022/301 (C. 17)

The above instrument was made in exercise of the powers conferred by sections 44(2), (3) and (4)(a) of the Non-Domestic Rates (Scotland) Act 2020. The instrument is not subject to any Parliamentary procedure.

Summary Box

The Regulations make amendments to the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020 (“the 2020 Regulations”). They substitute the date on which sections 10 (proposals to alter, and appeals against, valuation roll) (insofar as it is not already in force), 11 (proposals and appeals: consequential modifications) and 12 (restriction on making complaints) of the Act come into force, so that they will now come into force on 1 April 2023.

Policy Objectives

Pursuant to the rescheduling in October 2022 of the transfer of the functions of valuation appeal committees to the Scottish Tribunals, established under the Tribunals (Scotland) Act 2014, from 1 January to 1 April 2023, the Regulations provide for the rescheduling of the coming into effect of a two-stage appeals system for non-domestic rating appeals from 1 January to 1 April 2023. They do so by substituting the date on which sections 10, 11 and 12 of the Non-Domestic Rates (Scotland) Act 2020 come into force. Section 10 will come into force, insofar as it is not already in force, on 1 April 2023, instead of on 1 January 2023. Sections 11 and 12 will similarly come into force on 1 April 2023.

Further, the regulations make a consequential amendment to the saving provision in regulation 3 of the 2020 Regulations so that the restriction on making 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..

Consultation

There is no statutory obligation to consult on these Regulations.

Impact Assessments

No Business and Regulatory Impact Assessment is required.

Financial Effects

The instrument has no direct financial implications.

Scottish Government
Local Government and Communities Directorate

October 2022