
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 301

**The Non-Domestic Rates (Scotland) Act 2020
(Commencement No. 2, Transitional and Saving
Provisions) Amendment (No. 2) Regulations 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⁽¹⁾ 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
- (b) in the entry for section 12 (restriction on making complaints), in column 3, for “1 January 2023” substitute “1 April 2023”.

⁽¹⁾ S.S.I. 2020/327, which was amended by S.S.I. 2021/120 and S.S.I. 2022/23.