

These notes relate to the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 (asp 7)

EXPLANATORY NOTES

NON-DOMESTIC RATES (CORONAVIRUS) (SCOTLAND) ACT 2022

INTRODUCTION

THE ACT: AN OVERVIEW

THE ACT: SECTION BY SECTION

Section 1: Effect of coronavirus on net annual values and rateable values of lands and heritages

Section 2: Alteration of valuation roll

Section 3: Interpretation

Section 4: Revocation of the Valuation and Rating (Coronavirus) (Scotland) Order 2021

Section 5: Commencement

Section 6: Short title

PARLIAMENTARY HISTORY