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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 120 (C. 7)**

**RATING AND VALUATION**

**The Non-Domestic Rates (Scotland) Act 2020  
(Commencement No. 2, Transitional and Saving  
Provisions) Amendment Regulations 2021**

<i>Made</i>	- - - -	<i>5th March 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>23rd March 2021</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred on them by section 44(2) and (3) of the Non-Domestic Rates (Scotland) Act 2020(1).

**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 Regulations 2021 and come into force on 23 March 2021.

**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(2) are amended as follows.

(2) In the table in the schedule, in the entry for section 17 (charitable relief: independent schools), in column 3 (appointed day), for ‘2021’ substitute ‘2022’.

St Andrew’s House,  
Edinburgh  
5th March 2021

*KATE FORBES*  
A member of the Scottish Government

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(1) 2020 asp 4.  
(2) S.S.I. 2020/327.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

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

These Regulations substitute the date on which section 17 (charitable relief: independent schools) of the Non-Domestic Rates (Scotland) Act 2020 comes into force. Instead of 1 April 2021, the section will come into force on 1 April 2022.