
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 101

RATING AND VALUATION

**The Non-Domestic Rates (Coronavirus
Reliefs) (Scotland) Regulations 2020**

<i>Made</i>	- - - -	<i>at 3.30 p.m. on 26th March 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 4.30 p.m. on 26th March 2020</i>
<i>Coming into force</i>	- -	<i>31st March 2020</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

(1) [1994 c.39](#). Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 ([c.46](#)).