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## EXPLANATORY NOTE

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

These Regulations bring section 13 of the Non-Domestic Rates (Scotland) Act 2020 (“the Act”) into force on 2 April 2020. Section 13 changes the definition of “material change of circumstances” in section 37 of the Local Government (Scotland) Act 1975.

Regulation 3 provides that the change to the definition has no effect in relation to an appeal made before the date these Regulations come into force.

The Bill for the Act received Royal Assent on 11 March 2020. The following sections of the Act came into force on the following day: section 1, section 26(1) to (4), section 29(1)(a), section 29(3) (insofar as it relates to section 29(1)(a)), section 30(1) to (7) and (12) to (14), section 31 and sections 42 to 45.