
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 107

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 1 and Transitional Provision) Regulations 2020

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 1 and Transitional Provision) Regulations 2020 and come into force on 2 April 2020.

(2) In these Regulations—

“the Act” means the Non-Domestic Rates (Scotland) Act 2020, and

“the 1975 Act” means the Local Government (Scotland) Act 1975⁽¹⁾.