
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 327

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

Failure to pay instalments of rates: transitional provision

4. For the avoidance of doubt, the amendment made by section 21 of the Act (procedure to be followed where a ratepayer fails to pay an instalment of rates in accordance with section 8(1) of the 1975 Act) has no effect in relation to a failure to pay an instalment of rates prior to 1 April 2021.