

## SCHEDULE

Regulation 2(1)

**Commencement Information**II Sch. in force at 5.11.2020, see [reg. 1\(1\)](#)

<i>Column 1 Provisions of the Act</i>	<i>Column 2 Subject matter</i>	<i>Column 3 Appointed day</i>
Section 2, apart from subsection (a)	Revaluation years	5 November 2020
Section 4	Power of Scottish Ministers to remove exempt status of lands and heritages	1 April 2022
Section 5	Entering of parks in valuation roll	1 April 2023
Section 6	Discretion of local authority to determine whether lands and heritages are dwellings	5 November 2020
Section 7	Agreement as to valuation	5 November 2020
Section 8	Draft valuation roll and draft valuation notices	5 November 2020
Section 9	Valuation notices	5 November 2020
Section 11	Proposals and appeals: consequential modifications	[ <sup>F1</sup> 1 April 2023]
Section 12	Restriction on making complaints	[ <sup>F2</sup> 1 April 2023]
Section 14	New or improved properties: rates relief	5 November 2020
Section 15	Contribution to net-zero emissions target: rates relief	5 November 2020
Section 16	Specialist music provision in public schools: rates relief	5 November 2020
Section 17	Charitable relief: independent schools	1 April [ <sup>F3</sup> 2022]
Section 18	Power to reduce or remit rates for certain organisations: guidance	5 November 2020
Section 20	Non-use or underuse of lands and heritages: notification	1 April 2021
Section 21	Failure to pay instalments	1 April 2021
Section 22	Electronic communication of information	5 November 2020
Section 23	Procedure for regulations under section 22	5 November 2020
Section 24	Duty to report on number of assessors and availability of resources	5 November 2020
Section 25	Status of secretary of valuation appeal panel	5 November 2020
Section 26 (insofar as not already in force)	Assessor information notices	1 April 2021
Section 27	Local authority information notices	1 April 2021

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Scotland) Act 2020 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2020. (See end of Document for details)

Section 28	Duty to notify changes of circumstances	1 April 2021
Section 29 (insofar as not already in force)	Offences in relation to information notices and notifications under section 28	1 April 2021
Section 30 (insofar as not already in force)	Civil penalties for failure to comply with assessor information notices	5 November 2020
Section 32	Payment of penalties into the Scottish Consolidated Fund	5 November 2020
Section 33	Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances	1 April 2021
Section 34(1) to (4)	Penalties under section 33: appeals	1 April 2021
Section 34(5) to (8)	Penalties under section 33: appeal regulations	5 November 2020
Section 35	Penalties under section 33: enforcement	1 April 2021
Section 36	Sections 31 and 34: consequential modifications	1 April 2021
Section 37	Anti-avoidance regulations	5 November 2020
Section 38	Meaning of “advantage”	5 November 2020
Section 39	Non-domestic rates avoidance arrangements	5 November 2020
Section 40	Meaning of “artificial”	5 November 2020
Section 41	Procedure for anti-avoidance regulations	5 November 2020

#### Textual Amendments

- F1** Words in sch. substituted (11.11.2022) by [The Non-Domestic Rates \(Scotland\) Act 2020 \(Commencement No. 2, Transitional and Saving Provisions\) Amendment \(No. 2\) Regulations 2022 \(S.S.I. 2022/301\)](#), regs. 1, **2(4)(a)**
- F2** Words in sch. substituted (11.11.2022) by [The Non-Domestic Rates \(Scotland\) Act 2020 \(Commencement No. 2, Transitional and Saving Provisions\) Amendment \(No. 2\) Regulations 2022 \(S.S.I. 2022/301\)](#), regs. 1, **2(4)(b)**
- F3** Word in sch. substituted (23.3.2021) by [The Non-Domestic Rates \(Scotland\) Act 2020 \(Commencement No. 2, Transitional and Saving Provisions\) Amendment Regulations 2021 \(S.S.I. 2021/120\)](#), regs. 1, **2(2)**

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