

SCHEDULE

Regulation 2(1)

| <i>Column 1</i> | <i>Column 2</i> | <i>Column 3</i> |
|--|--|----------------------|
| <i>Provisions of the Act</i> | <i>Subject matter</i> | <i>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 | 1 April 2022 |
| Section 12 | Restriction on making complaints | 1 April 2022 |
| 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 2021 |
| 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 |
| 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 |

Status: This is the original version (as it was originally made).

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|--|---|----------------------|
| <i>Provisions of the Act</i> | <i>Subject matter</i> | <i>Appointed day</i> |
| 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 |