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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 418**

The Valuation (Postponement of Revaluation)  
(Coronavirus) (Scotland) Order 2020

**Postponement of revaluation**

2. In section 37(1) (general interpretation) of the Local Government (Scotland) Act 1975(1), in the definition of “year of revaluation”, for “2017-18” substitute “2023-24”.

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(1) Section 37(1) was relevantly amended by [S.S.I. 2013/113](#). It is also amended by section 2(a) of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)) but the amendment is not in force.