

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations substitute the date on which section 17 (charitable relief: independent schools) of the Non-Domestic Rates (Scotland) Act 2020 comes into force. Instead of 1 April 2021, the section will come into force on 1 April 2022.