
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 145

RATING AND VALUATION

**The Non-Domestic Rates (Restriction
of Relief) (Scotland) Regulations 2021**

	<i>at 11.00 a.m. on 16th</i>
<i>Made</i> - - - -	<i>March 2021</i>
<i>Laid before the Scottish</i>	<i>at 3.00 p.m. on 16th</i>
<i>Parliament</i> - - - -	<i>March 2021</i>
<i>Coming into force</i> - -	<i>1st April 2021</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

(1) [1994 c.39](#). Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)), section 15 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 ([asp 10](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 ([c.46](#)).

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021, Introductory Text.