
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 145

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

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021 and come into force on 1 April 2021.

[^{F1}(2) These Regulations apply to the financial years beginning with 1 April 2021 and 1 April 2022.]

Textual Amendments

F1 [Reg. 1\(2\)](#) substituted (1.4.2023) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/28\)](#), regs. 1, 4

Commencement Information

II [Reg. 1](#) in force at 1.4.2021, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021, Section 1.