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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 151**

**RATING AND VALUATION**

**The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021**

<i>Made</i>	- - - -	<i>at 1.10 p.m. on 18th</i>
		<i>March 2021</i>
<i>Laid before the Scottish</i>		<i>at 3.00 p.m. on 18th</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<sup>(1)</sup> and all other powers enabling them to do so.

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(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](#)).