
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 151

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

PART 4

Consequential Amendment

Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

6.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation – general), in the definition of “relevant lands and heritages”, for “regulation 4” to “Regulations 2020” substitute “regulation 4 (retail, hospitality and leisure relief) or 5 (airport relief) of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021”.

⁽¹⁾ S.S.I. 2017/85, which was amended by S.S.I. 2018/76, S.S.I. 2019/44, S.S.I. 2020/42, S.S.I. 2020/101, S.S.I. 2020/230 and S.S.I. 2020/391.