SCOTTISH STATUTORY INSTRUMENTS

2023 No. 64

The Non-Domestic Rates (Scotland) Act 2020 (Transitional Provision) Regulations 2023

Citation, commencement and interpretation

- **1.**—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Transitional Provision) Regulations 2023 and come into force on 1 April 2023.
 - (2) In these Regulations "the 1975 Act" means the Local Government (Scotland) Act 1975(1).