



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

NON-DOMESTIC RATES (SCOTLAND) ACT 2020

PART 1

OVERVIEW OF ACT AND INTERPRETATION OF REFERENCES TO OTHER ACTS

- 1 Overview of Act and interpretation of references to other Acts

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

- 2 Revaluation years
- 3 New or improved properties: mark in valuation roll
- 4 Power of Scottish Ministers to remove exempt status of lands and heritages
- 5 Entering of parks in valuation roll
- 6 Discretion of local authority to determine whether lands and heritages are dwellings
- 7 Agreement as to valuation
- 8 Draft valuation roll and draft valuation notices
- 9 Valuation notices
- 10 Proposals to alter, and appeals against, valuation roll
- 11 Proposals and appeals: consequential modifications
- 12 Restriction on making complaints
- 13 Meaning of “material change of circumstances”

Reform of reliefs etc.

- 14 New or improved properties: rates relief
- 15 Contribution to net-zero emissions target: rates relief
- 16 Specialist music provision in public schools: rates relief
- 17 Charitable relief: independent schools
- 18 Power to reduce or remit rates for certain organisations: guidance

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020 is up to date with all changes known to be in force on or before 16 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 19 Unoccupied properties
- 20 Non-use or underuse of lands and heritages: notification

Failure to pay instalments

- 21 Failure to pay instalments

Electronic communications

- 22 Electronic communication of information
- 23 Procedure for regulations under section 22

Report on number of assessors and availability of resources

- 24 Duty to report on number of assessors and availability of resources

Valuation appeal panels and committees

- 25 Status of secretary of valuation appeal panel

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

- 26 Assessor information notices
- 27 Local authority information notices
- 28 Duty to notify changes of circumstances
- 29 Offences in relation to information notices and notifications under section 28
- 30 Civil penalties for failure to comply with assessor information notices
- 31 Penalties under section 30: appeals and enforcement
- 32 Payment of penalties into the Scottish Consolidated Fund
- 33 Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances
- 34 Penalties under section 33: appeals
- 35 Penalties under section 33: enforcement
- 36 Sections 31 and 34: consequential modifications

PART 4

ANTI-AVOIDANCE REGULATIONS

- 37 Anti-avoidance regulations
- 38 Meaning of “advantage”
- 39 Non-domestic rates avoidance arrangements
- 40 Meaning of “artificial”
- 41 Procedure for anti-avoidance regulations

PART 5

FINAL PROVISIONS

- 42 Interpretation
- 43 Ancillary provision
- 44 Commencement
- 45 Short title

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020 is up to date with all changes known to be in force on or before 16 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)