SCOTTISH STATUTORY INSTRUMENTS

2020 No. 38

RATING AND VALUATION

The Non-Domestic Rates (Enterprise Areas) (Scotland) Amendment Regulations 2020

Made - - - -	*19th February 2020*
Laid before the Scottish Parliament	*21st February 2020*
Coming into force - -	*31st March 2020*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Enterprise Areas) (Scotland) Amendment Regulations 2020 and come into force on 31 March 2020.

Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

2. In regulation 3 of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016(**b**) for "2020" substitute "2022".

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
19th February 2020

(**a**) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). 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).
(**b**) S.S.I. 2016/119.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016, which provide relief from non-domestic rates in specified enterprise areas.

The relief granted under those Regulations would expire on 31 March 2020, but regulation 2 of these Regulations extends the relief until 31 March 2022.

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£4.90

S202002201002 02/2020 19585

http://www.legislation.gov.uk/id/ssi/2020/38

ISBN 978-0-11-104431-5

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