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SCOTTISH STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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<sup>(2)</sup> for “2020” substitute “2022”.

St Andrew’s House,  
Edinburgh  
19th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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(1) [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](#)).

(2) [S.S.I. 2016/119](#).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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.