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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 28**

**RATING AND VALUATION**

**The Non-Domestic Rates (Restriction  
of Relief) (Scotland) Regulations 2023**

*Made - - - - 7th February 2023*  
*Laid before the Scottish*  
*Parliament - - 9th February 2023*  
*Coming into force 1st April 2023*

**THE NON-DOMESTIC RATES (RESTRICTION  
OF RELIEF) (SCOTLAND) REGULATIONS 2023**

1. Citation, commencement and application
  2. Interpretation
  3. Conditions on granting non-domestic rates relief
  4. Amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021
- Signature  
Explanatory Note