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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 55**

**RATING AND VALUATION**

**The Non-Domestic Rates (Islands and Remote Areas  
Hospitality Relief) (Scotland) Regulations 2024**

*Made* - - - - 20th February 2024  
*Laid before the Scottish  
Parliament* - - - - 22nd February 2024  
*Coming into force* - - 1st April 2024

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.

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<sup>(1)</sup> 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12) and section 15 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4). 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).