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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 41**

**The Valuation for Rating (Decapitalisation  
Rate) (Scotland) Regulations 2005**

**Decapitalisation rate**

4. The decapitalisation rate shall be—
  - (a) 3.33 per cent in the case of any lands and heritages consisting of any MoD property, church property, healthcare property or an educational establishment; and
  - (b) 5 per cent in any other case.