## SCOTTISH STATUTORY INSTRUMENTS

## 2012 No. 29

## **RATING AND VALUATION**

The Non-Domestic Rates (Levying) (Scotland) (No. 2) Regulations 2012

Made - - - - 7th February 2012
Laid before the Scottish
Parliament - 9th February 2012
Coming into force 1st April 2012

## THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) (NO. 2) REGULATIONS 2012

- 1. Citation and commencement
- 2. Interpretation
- 3. Amount payable as rates certain lands and heritages used as shops with a rateable value of £300,000 or more
- Exemptions and discretionary reductions and remissions Signature Explanatory Note