
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 30

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2014**

Made - - - - 4th February 2014
Laid before the Scottish
Parliament - - 6th February 2014
Coming into force 1st April 2014

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 2014**

1. Citation and commencement
 2. Interpretation
 3. Amount payable as rates – lands and heritages with rateable value of £18,000 or less
 4. Amount payable as rates – lands and heritages with rateable value of more than £35,000
 5. Exemptions and discretionary reductions and remissions
 6. Revocation of the 2012 Regulations and the 2013 Regulations
- Signature
Explanatory Note