
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 65

RATING AND VALUATION

**The Non-Domestic Rates (Day Nursery
Relief) (Scotland) Regulations 2018**

Made - - - - 15th February 2018
Laid before the Scottish
Parliament - - 19th February 2018
Coming into force 1st April 2018

**THE NON-DOMESTIC RATES (DAY NURSERY
RELIEF) (SCOTLAND) REGULATIONS 2018**

1. Citation and commencement
 2. Interpretation
 3. Amount payable as rates – lands and heritages used as a day nursery
 4. Application for relief
 5. Relief – further provision
- Signature
Explanatory Note