
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 Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 ^{M1} and all other powers enabling them to do so.

Modifications etc. (not altering text)

- C1** Regulations restricted (with application to the financial year beginning 1.4.2021 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/145\)](#), regs. 1, 3
- C2** Regulations restricted (with application to the financial year beginning 1.4.2023 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/28\)](#), regs. 1, 3

Marginal Citations

- M1** 1994 c.39. Section 153 was amended by section 67 of the [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018, Introductory Text.