
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 74

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2018**

Made - - - - 23rd February 2018
Laid before the Scottish
Parliament - - 23rd February 2018
Coming into force 1st April 2018

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 2018**

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 more than £51,000
 5. Exemptions and discretionary reductions and remissions
 6. Revocation and saving
 7. Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018
- Signature
Explanatory Note