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SCOTTISH STATUTORY INSTRUMENTS

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**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 Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

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(1) 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](#)).