
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 39

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2020**

Made - - - - - *19th February 2020*
Laid before the Scottish
Parliament - - - - - *21st February 2020*
Coming into force *1st April 2020*

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 2020**

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 exceeding £51,000, but not exceeding £95,000
 5. Amount payable as rates – lands and heritages with rateable value exceeding £95,000
 6. Exemptions and discretionary reductions and remissions
 7. Revocation and saving
- Signature
Explanatory Note