#### SCOTTISH STATUTORY INSTRUMENTS

## 2021 No. 145

## **RATING AND VALUATION**

The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021

Made - - - - March 2021
Laid before the Scottish
Parliament - - March 2021
Coming into force at 11.00 a.m. on 16th
March 2021

Ist April 2021

# THE NON-DOMESTIC RATES (RESTRICTION OF RELIEF) (SCOTLAND) REGULATIONS 2021

- 1. Citation, commencement and application
- 2. Interpretation
- 3. Restriction on granting of non-domestic rates relief
- 4. Calculation of relief and assistance
- 5. Amendment of the 2020 Regulations Signature Explanatory Note

Changes to legislation:
There are currently no known outstanding effects for the The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021.