## SCOTTISH STATUTORY INSTRUMENTS

# 2022 No. 48

# The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022

# PART 2

## Levying Regulations

### **Interpretation of Part 2**

#### **Textual Amendments**

F1 Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, 9(1) (with regs. 8, 9(2))

Amount payable as rates - lands and heritages with rateable value of £18,000 or less

#### **Textual Amendments**

**F1** Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, **9(1)** (with regs. 8, 9(2))

Amount payable as rates – lands and heritages with rateable value exceeding £51,000, but not exceeding £95,000

#### **Textual Amendments**

**F1** Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, **9(1)** (with regs. 8, 9(2))

Amount payable as rates – lands and heritages with rateable value exceeding £95,000

#### **Textual Amendments**

F1 Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, 9(1) (with regs. 8, 9(2))

#### Exemptions and discretionary reductions and remissions

### **Textual Amendments**

F1 Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, 9(1) (with regs. 8, 9(2))

#### **Revocation and saving**

#### **Textual Amendments**

F1 Regs. 2-7 revoked (1.4.2023) by The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/30), regs. 1, 9(1) (with regs. 8, 9(2))

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2022, PART 2.