
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 26

RATING AND VALUATION

The Non-Domestic Rating (Valuation of Sites of Reverse Vending Machines) (Scotland) Regulations 2023

Made - - - - 31st January 2023
Laid before the Scottish Parliament - - - - 2nd February 2023
Coming into force - - 1st April 2023

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 6(8A) of the Valuation and Rating (Scotland) Act 1956⁽¹⁾ and section 153 of the Local Government etc. (Scotland) Act 1994⁽²⁾ and all other powers enabling them to do so.

(1) 1956 c. 60. Subsection (8A) was inserted into section 6 by paragraph 4 of schedule 12 of the Local Government Finance Act 1988 (c. 41). The functions of the Secretary of State under section 6 were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).

(2) 1994 c. 39. Section 153 was amended by section 67(b) of the Climate Change (Scotland) Act 2009 (asp 12), section 15(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 (asp 10). The functions of the Secretary of State under section 153 were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).