
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 28

The Non-Domestic Rates (Restriction
of Relief) (Scotland) Regulations 2023

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023 and come into force on 1 April 2023.

(2) These Regulations apply to the financial year beginning with 1 April 2023 and each subsequent financial year.