
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 30

**The Non-Domestic Rates (Levy and Miscellaneous
Amendment) (Scotland) Regulations 2023**

PART 3

Miscellaneous Non-Domestic Rating Amendments

Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018

12.—(1) The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018⁽¹⁾ are amended in accordance with paragraph (2).

(2) In regulation 3 (amount payable as rates – lands and heritages used as a day nursery) for “in the period beginning with 1st April 2018 and ending with 30 June 2023” substitute “on or after 1 April 2018”.

Commencement Information

11 [Reg. 12](#) in force at 1.4.2023, see [reg. 1](#)

⁽¹⁾ [S.S.I. 2018/65](#), which was amended by [S.S.I. 2018/74](#), [S.S.I. 2020/391](#) and [S.S.I. 2021/65](#).

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Levy and Miscellaneous Amendment) (Scotland) Regulations 2023, Section 12.