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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 92**

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

PART 1

Introductory and interpretation

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023 and come into force on 1 April 2023.