

---

STATUTORY INSTRUMENTS

---

**1991 No. 42 (S.4)**

**RATING AND VALUATION**

**The Non-Domestic Rates (Scotland) Regulations 1991**

*Made - - - - 14th January 1991*

*Laid before Parliament 18th January 1991*

*Coming into force 8th February 1991*

**THE NON-DOMESTIC RATES (SCOTLAND) REGULATIONS 1991**

1. Citation and commencement
  2. Interpretation
  3. Non-Domestic rates for 1991-92
- Signature

---

SCHEDULE — PRESCRIBED NON-DOMESTIC RATES 1991-92

Explanatory Note