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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 78**

**The Non-Domestic Rates (Enterprise Areas)  
(Scotland) Amendment Regulations 2013**

**Persons to whom rates relief is applicable on 31st March 2013**

6. Where rates relief is applicable to a person on 31st March 2013 under the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012, the provisions which are amended by these Regulations continue to have effect on and after 1st April 2013 and until 31st March 2016 as they had effect immediately before 1st April 2013.