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SCOTTISH STATUTORY INSTRUMENTS

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**2004 No. 92**

**RATING AND VALUATION**

**The Non-Domestic Rates (Levyng)  
(Scotland) Regulations 2004**

<i>Made</i>	- - - -	<i>8th March 2004</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>9th March 2004</i>
<i>Coming into force</i>		<i>1st April 2004</i>

**THE NON-DOMESTIC RATES (LEVYING)  
(SCOTLAND) REGULATIONS 2004**

1. Citation and commencement
  2. Interpretation
  3. Amount payable as rates - lands and heritages with rateable value of £10,000 or less
  4. Amount payable as rates – lands and heritages with rateable value of more than £25,000
  5. Exemptions and discretionary reductions and remissions
  6. Revocation
- Signature  
Explanatory Note