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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 120**

**RATING AND VALUATION**

**The Non-Domestic Rates (Steel Sites) (Scotland) Regulations 2016**

*Made - - - - 22nd February 2016*  
*Laid before the Scottish*  
*Parliament - - 24th February 2016*  
*Coming into force 1st April 2016*

**THE NON-DOMESTIC RATES (STEEL SITES) (SCOTLAND) REGULATIONS 2016**

1. Citation and commencement
  2. Interpretation
  3. Relief granted - lands and heritages comprising steel sites
  4. Applications for relief
- Signature  
Explanatory Note