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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 120**

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

**Interpretation**

**2.** In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975(1);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(2);

“rates” means non-domestic rates levied under section 7B of the 1975 Act(3); and

“valuation roll” means the roll made up under section 1 of the 1975 Act(4).

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(1) 1975 c.30.  
(2) 1854 c.91. Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152 of the Local Government etc. (Scotland) Act 1994.  
(3) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) and amended by paragraph 100(4) of Schedule 13 to the Local Government etc. (Scotland) Act 1994.  
(4) Section 1 was repealed in part by section 34 of and Schedule 6 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 14 to the Local Government etc. (Scotland) Act 1994 and Schedule 4 to the Local Government and Rating Act 1997 (c.29).