
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 75

RATING AND VALUATION

The Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018

<i>Made</i>	- - - -	<i>23rd February 2018</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>23rd February 2018</i>
<i>Coming into force</i>		<i>1st April 2018</i>

THE NON-DOMESTIC RATES (NEW AND IMPROVED PROPERTIES) (SCOTLAND) REGULATIONS 2018

1. Citation and commencement
 2. Interpretation
 3. Amount payable as rates – relevant new entry lands and heritages and relevant new build lands and heritages
 4. Amount payable as rates – lands and heritages in respect of which a relevant increase has been made within the previous 12 months
 5. Additional relief
 6. Application for relief
- Signature
- Explanatory Note