
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 39

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2019**

Made - - - - 14th February 2019
*Laid before the Scottish
Parliament* - - - - 18th February 2019
Coming into force - - 1st April 2019

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 ([c.46](#)).