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STATUTORY INSTRUMENTS

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**1988 No. 1977 (S.189)**

**RATING AND VALUATION**

**The Non-Domestic District Rates  
(Timetable) (Scotland) Regulations 1988**

*Made - - - - 10th November 1988*  
*Coming into force - - 2nd December 1988*

The Secretary of State, in exercise of the powers conferred upon him by sections 110A(3) and 235(1) of the Local Government (Scotland) Act 1973( **(1)**) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and commencement**

**1.** These Regulations may be cited as the Non-Domestic District Rates (Timetable) (Scotland) Regulations 1988 and shall come into force on 2nd December 1988.

**Interpretation**

**2.** In these Regulations “the 1973 Act” means the Local Government (Scotland) Act 1973.

**Prescribed date for notifying estimate of non-domestic district rate**

**3.** For the purposes of section 110A(3) of the 1973 Act (date before which a regional council is to notify a district council of their estimate of amount due to the district council for the non-domestic district rate for a financial year), the date prescribed in relation to the financial year 1989-90 and each subsequent financial year is 15th December in the financial year immediately preceding each of those years.

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**(1)** 1973 c. 65; section 110A was inserted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 10; section 235(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
10th November 1988

*Ian Lang*  
Minister of State Scottish Office

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations prescribe, in relation to the financial year 1989-90 and each subsequent financial year, 15th December in the immediately preceding financial year as the date before which a regional council is required to notify a district council of its estimate of the amount which it is liable to pay to the district council in respect of the non-domestic district rate for the following financial year.