
STATUTORY INSTRUMENTS

1996 No. 3070

**The Non-Domestic Rating Contributions
(Scotland) Regulations 1996**

Information which may be left out of account in making a calculation

9. In making a calculation under paragraph 11(5)(a) of Schedule 12 to the Act, an authority may leave out of account any information which—

- (a) it is not reasonably practicable for them to take into account; and
- (b) was received by them after the end of the year to which the calculation relates.