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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2022 No.**

The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 and come into force on the day after the day on which they are made.

(2) In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975,

“draft valuation notice” means a notice provided under section 1B(1)(b) of the 1975 Act, and

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(1).

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(1) 1854 c. 91. Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 29).