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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2023 No.**

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

PART 1

Introductory and interpretation

**Sending notices by means of electronic communication**

3. Any notice sent under these Regulations may be sent by electronic communication where—
- (a) the recipient has previously agreed to information concerning liability to non-domestic rates being sent by electronic communication, and
  - (b) the notice—
    - (i) is capable of being accessed by the recipient,
    - (ii) makes the information it contains available to the recipient to no lesser an extent than it would be if sent as a document in printed form, and
    - (iii) is sufficiently permanent to be used for subsequent reference.