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SCOTTISH STATUTORY INSTRUMENTS

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**1999 No. 153**

**The Non-Domestic Rating Contributions  
(Scotland) Amendment Regulations 1999**

**Amendment of the principal Regulations**

**4.** After paragraph 7 of Schedule 1 to the principal Regulations, there shall be inserted the following paragraph:—

“**7A.** The amounts which—

- (a) are payable to the authority in respect of non-domestic rates for
  - (i) the relevant year;
  - (ii) a preceding year commencing after 31st March 2000; or
  - (iii) the period beginning with 1st July 1999 and ending with 31st March 2000;
- (b) in the opinion of the authority are bad debts which should be written off or are doubtful debts for which provision should be made; and
- (c) have not been taken into account as amounts described in this paragraph or in paragraph 7 in a calculation made under paragraph 11(5) of Schedule 12 to the Act for a preceding year.”.