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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 353**

**RATING AND VALUATION**

**The Non-Domestic Rates (Levyng)  
(Scotland) (No. 3) Regulations 2012**

*Made - - - - 18th December 2012*  
*Laid before the Scottish*  
*Parliament - - 20th December 2012*  
*Coming into force 1st April 2013*

**THE NON-DOMESTIC RATES (LEVYING)  
(SCOTLAND) (NO. 3) REGULATIONS 2012**

1. Citation and commencement
  2. Interpretation
  3. Amount payable as rates – lands and heritages with rateable value of £18,000 or less
  4. Amount payable as rates – lands and heritages with rateable value of more than £35,000
  5. Exemptions and discretionary reductions and remissions
  6. Revocation of the Non-Domestic (Levyng) (Scotland) Regulations 2012
- Signature  
Explanatory Note