
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 126

RATING AND VALUATION

**The Non-Domestic Rates (Valuation Roll)
(Modification) (Scotland) Regulations 2022**

Made - - - - *31st March 2022*
Coming into force - - *1st April 2022*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 2A(7)(b) of the Local Government (Scotland) Act 1975⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 2A(8) of that Act the Scottish Ministers have consulted such persons as they consider appropriate.

In accordance with section 2A(10)(b) of that Act a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

⁽¹⁾ 1975 c. 30. Section 2A was inserted by section 3 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).