
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 28

RATING AND VALUATION

**The Non-Domestic Rates (Restriction
of Relief) (Scotland) Regulations 2023**

Made - - - - 7th February 2023
Laid before the Scottish
Parliament - - 9th February 2023
Coming into force 1st April 2023

**THE NON-DOMESTIC RATES (RESTRICTION
OF RELIEF) (SCOTLAND) REGULATIONS 2023**

1. Citation, commencement and application
 2. Interpretation
 3. Conditions on granting non-domestic rates relief
 4. Amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021
- Signature
Explanatory Note