
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 28

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

Amendment of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021

4. For regulation 1(2) (citation, commencement and application) of the Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021⁽¹⁾, substitute—

“(2) These Regulations apply to the financial years beginning with 1 April 2021 and 1 April 2022.”