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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 28**

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

St Andrew's House,  
Edinburgh  
7th February 2023

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers