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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 30**

The Non-Domestic Rates (Levying and Miscellaneous  
Amendment) (Scotland) Regulations 2023

PART 1

General

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 and come into force on 1 April 2023.