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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 92**

**RATING AND VALUATION**

**The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023**

*Made* - - - - *21st March 2023*  
*Coming into force* - - *1st April 2023*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 37(1) of the Non-Domestic Rates (Scotland) Act 2020<sup>(1)</sup> (“the 2020 Act”) and all other powers enabling them to do so.

In accordance with section 41(1) of the 2020 Act, a draft of these Regulations have been laid before and approved by resolution of the Scottish Parliament.

In accordance with section 41(2), (4) and (5) of the 2020 Act the Scottish Ministers have consulted such persons appearing to them to represent the interests of local authorities and assessors as the Scottish Ministers considered appropriate, together with such other persons as they considered appropriate, have notified the Scottish Parliament about the consultation, and have had regard to representations received.

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<sup>(1)</sup> 2020 asp 4.