
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 114

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2016**

Made - - - - 22nd February 2016
Laid before the Scottish
Parliament - - 24th February 2016
Coming into force 1st April 2016

**THE NON-DOMESTIC RATES (LEVYING)
(SCOTLAND) REGULATIONS 2016**

1. Citation and commencement
 2. Interpretation
 3. Amount payable as rates – lands and heritages with rateable value of £18,000 or less
 4. Amount payable as rates – lands and heritages with rateable value of more than £35,000
 5. Exemptions and discretionary reductions and remissions
 6. Revocation of the 2014 Regulations and the 2015 Regulations
- Signature
Explanatory Note