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**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019 (revoked). (See end of Document for details)

**F1** Regulations revoked (1.4.2022) by The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022 (S.S.I. 2022/49), regs. 1, **13(1)(b)** (with reg. 13(2))

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