## SCOTTISH STATUTORY INSTRUMENTS

## 2019 No. 116

## **RATING AND VALUATION**

The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Amendment Regulations 2019

Made - - - 22nd March 2019 Laid before the Scottish

Parliament - - - 22nd March 2019

Coming into force - - 31st March 2019

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(1) and all other powers enabling them to do so.

<sup>(1) 1994</sup> c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). The functions of the Secretary of State were transferred to the Scotlish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).