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SCOTTISH STATUTORY INSTRUMENTS

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**2002 No. 91**

**The Non-Domestic Rates (Levyng)  
(Scotland) Regulations 2002**

**PART III**

**MERGERS, SPLITS AND REORGANISATIONS AFTER 31ST MARCH 2002**

**Application of Part III**

**11.**—(1) Where, subsequent to 31st March 2002, lands and heritages are shown in a merged, split or reorganised entry with effect from a day in the relevant year (the “effective day”), this Part shall, subject to paragraph (2) below, apply to those lands and heritages as from that effective day.

(2) This Part shall not apply to lands and heritages shown—

- (a) in a merged or reorganised entry, if that entry does not show (in whole or in part) any lands and heritages in respect of which—
  - (i) regulation 7 of the 2001 Regulations;
  - (ii) Part III of those Regulations;
  - (iii) regulation 7 above; or
  - (iv) this Part,

applied as regards the day immediately prior to the effective date of that entry;

- (b) in a split entry, if none of the provisions referred to in sub-paragraph (a) above nor this Part applied in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry.