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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 126**

**The Non-Domestic Rates (Levy) (Scotland) Order 2005**

**PART II**

**LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2005**

**Lower transitional limit**

**10.** The lower transitional limit in respect of any lands and heritages to which this Part applies and any day shall, subject to regulation 12 below, be calculated in accordance with the formula—

$$\frac{BL \times 0.928}{365}$$

where—

BL has the same meaning as in regulation 9 above.