
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 216

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2007**

**PART I
INTRODUCTORY**

Interpretation – splits

4. In these Regulations–

- (a) “a split entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in a single old entry being shown in two or more new entries, where–
 - (i) none of those new entries show lands and heritages shown in an old entry, other than in the relevant old entry; and
 - (ii) no lands and heritages shown in the relevant old entry are shown in a new entry, other than in those new entries; and
- (b) “the relevant old entry”, in relation to a split entry, means the old entry which showed the lands and heritages shown in the split entry.