
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 119

The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016

Availability of relief

4. The circumstances referred to in regulation 3 are that—
- (a) (i) a new entry in respect of the lands and heritages is made in the valuation roll after 1st April 2012; or
 - (ii) the lands and heritages have been unoccupied for a continuous period of 3 months before the person seeking relief took occupation for the purpose of carrying out the activity referred to in regulation 3; and
 - (b) an application for relief is made in accordance with regulation 6 or was made in accordance with regulation 6 of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012⁽¹⁾.