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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 85**

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 1

Introductory

**Interpretation – mergers**

**3.** In these Regulations—

- (a) “a merged 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 two or more old entries being shown in a single new entry, where—
  - (i) none of the lands and heritages shown in the relevant old entries are shown in a new entry, other than in the merged entry; and
  - (ii) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries; and
- (b) “the relevant old entries”, in relation to a merged entry, means the old entries which showed the lands and heritages shown in the merged entry.