
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 85

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

PART 2

Lands and heritages on roll on 1st April 2017

Application of Part 2

- 6.—**(1) Subject to paragraphs (2) and (3), this Part applies to relevant lands and heritages—
- (a) which are shown in the roll on 1st April 2017;
 - (b) in respect of all or any part of which there was an entry, or were entries, in the roll on 31st March 2017; and
 - (c) in respect of which an application for relief is made in accordance with regulation 17.
- (2) This Part does not apply to lands and heritages shown in an entry in the roll on 1st April 2017 if—
- (a) that entry shows a nil rateable value; or
 - (b) the only lands and heritages shown in that entry which were to any extent shown in the roll on 31st March 2017 then have a nil rateable value.
- (3) This Part ceases, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 2017, to apply to the lands and heritages shown in that entry.