
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

Amount payable as rates

7. Where the notional liability in respect of any lands and heritages to which this Part applies and any day in the relevant year is more than the transitional limit in respect of these lands and heritages and that day (ascertained in accordance with regulation 9 or 11), the amount payable as rates in respect of those lands and heritages and that day is, subject to Part 3, that transitional limit.