
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 92

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 2000**

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 2000

Application of Part III

13.—(1) Where, subsequent to 1st April 2000, lands and heritages are shown in a merged, split or reorganised entry with effect from a day in the relevant year (the “effective day”), this Part shall, subject to paragraph (2) below, apply to those lands and heritages as from that effective day.

(2) This Part shall not apply to lands and heritages shown—

(a) in a merged or reorganised entry, if that entry does not show (in whole or in part) any lands and heritages in respect of which—

(i) paragraph (a) or (b) of regulation 7 above; or

(ii) this Part,

applied as regards the day immediately prior to the effective date of that entry;

(b) in a split entry, if neither of those paragraphs nor this Part applied in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry.