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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 31**

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023

PART 1

Introductory

**Interpretation – mergers**

**3.** In these Regulations—

“merged entry” means any entry in the roll taking effect on a day in the relevant year as a result of the lands and heritages shown in two or more old entries being shown in a single new entry where—

- (a) 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
- (b) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries,

“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.