
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

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

PART 1

Introductory

Interpretation - splits

4. In these Regulations—

“split 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 a single old entry being shown in two or more new entries, where—

- (a) none of those new entries show lands and heritages shown in an old entry, other than in the relevant old entry, and
- (b) no lands and heritages shown in the relevant old entry are shown in a new entry, other than in those new entries, and

“the relevant old entry”, in relation to a split entry, means the old entry which showed the lands and heritages shown in the split entry.