

SCHEDULES

SCHEDULE 5

PART RESIDENTIAL SUBJECTS: SCOTLAND

Date of coming into effect of addition, deletion or amendment of apportionment note

- 4 Where an apportionment note is included under paragraph 1 above as part of an entry relating to any land and heritages in the valuation roll, the note shall take effect from—
- (a) the date when the lands and heritages to which the entry relates come into existence or occupancy; or
 - (b) the beginning of the financial year in which the entry is made,
- whichever is the later.
- 5 Subject to paragraph 6 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 2 above, or by an amendment to an apportionment note under paragraph 3 above, the alteration shall take effect from—
- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
 - (b) the beginning of the financial year in which the addition, deletion or amendment is made,
- whichever is the later.
- 6 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.