

## SCHEDULES

### SCHEDULE 5

#### PART RESIDENTIAL SUBJECTS: SCOTLAND

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

- 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.