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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 119**

**The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016**

**Lands and heritages in enterprise areas**

**3.** Regulation 5(1) applies in the period beginning with 1st April 2016 and ending with 31st March 2020 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area;
- (b) the Life Sciences Enterprise Area;
- (c) the Low Carbon/Renewables East Enterprise Area; or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the Schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.