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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 85**

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017

PART 2

Lands and heritages on roll on 1st April 2017

**Transitional limit**

9. The transitional limit in respect of any lands and heritages to which this Part applies and any day is, subject to regulation 11, to be calculated in accordance with the formula—

$$\frac{BL \times 1.1475}{365}$$

where—

BL is the base liability of those lands and heritages, ascertained in accordance with regulation 10.