
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 31

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

PART 2

Lands and heritages in the roll on 1 April 2023

Application of Parts 2 and 4

- 6.**—(1) Subject to paragraphs (2) and (3), this Part and Part 4 apply to lands and heritages—
- (a) which are shown in the roll on 1 April 2023, and
 - (b) in respect of all or any part of which there was an entry, or were entries, in the roll on 31 March 2023.
- (2) This Part does not apply to lands and heritages shown in an entry in the roll on 1 April 2023 if—
- (a) that entry shows a nil rateable value, or
 - (b) the only lands and heritages shown in that entry which were to any extent shown in the roll on 31 March 2023 have a nil rateable value on 1 April 2023.
- (3) Where a merged, split or reorganised entry takes effect on a date subsequent to 1 April 2023, this Part and Part 4 cease to apply to the lands and heritages shown in that entry, as from the date on which the merged, split or reorganised entry takes effect.

Commencement Information

11 [Reg. 6](#) in force at 1.4.2023, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023, Section 6.