
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 5

The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024

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 were 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 showed 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 had a nil rateable value on 1 April 2023.
- (3) This Part does not apply to any lands and heritages shown in an entry if the only lands and heritages that were to any extent shown in the roll on 31 March 2023 had a nil rateable value on 31 March 2023 but had a rateable value above zero on 1 April 2023.
- (4) Where a merged, split or reorganised entry takes effect on a date after 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

II [Reg. 6](#) in force at 1.4.2024, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024, Section 6.