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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 92**

**The Non-Domestic Rates (Levyng)  
(Scotland) Regulations 2000**

**PART II**

**LANDS AND HERITAGES ON ROLL ON 1ST APRIL 2000**

**Application of Part II**

- 6.**—(1) Subject to paragraphs (2) and (3) below, this Part applies to lands and heritages—
- (a) which are shown in the roll on 1st April 2000; and
  - (b) in respect of all or any part of which there is an entry, or are entries, in the roll on 31st March 2000.
- (2) This Part shall not apply to lands and heritages shown in an entry in the roll on 1st April 2000 if—
- (a) that entry shows a nil rateable value; or
  - (b) the only lands and heritages shown in that entry which are to any extent shown in the roll on 31st March 2000 then have a nil rateable value.
- (3) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 2000, to apply to the lands and heritages shown in that entry.