STATUTORY INSTRUMENTS

1978 No. 1070 (S.95)

RATING AND VALUATION

The Rating (Exemption from Lands Valuation Expenditure) (Scotland) Amendment Order 1978

Made - - - -	*19th July* 1978
Laid before Parliament	*2nd August* 1978
Coming into Operation	*24th August* 1978

In exercise of the powers conferred on me by section 215(1) as read with section 233(2) of the Local Government (Scotland) Act 1973(a) and of all other powers enabling me in that behalf, I hereby make the following order:—

Citation and commencement

1. This order may be cited as the Rating (Exemption from Lands Valuation Expenditure) (Scotland) Amendment Order 1978 and shall come into operation on 24th August 1978.

Interpretation

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order "the principal order" means the Rating (Exemption From Lands Valuation Expenditure) (Scotland) Order 1975(c) and other expressions have the same meaning as in the principal order.

Amendment of principal order

3. The principal order shall be varied as follows:—

(*a*) In article 2(2) in the definition of "rate" there shall be added after the word "regional" the words "or general".

(*b*) For article 3 there shall be substituted the following article—

"3. The rate leviable on all lands and heritages which the Assessor of Public Undertakings (Scotland) is required under any enactment to value shall be such portion only of the rate which would be leviable apart from the provisions of this article after deducting therefrom an amount equal to the proportion of the rate which the valuation

(a) 1973 c. 65. (b) 1889 c. 63. (c) S.I. 1975/660.

expenditure under the Valuation Acts of the regional or islands council represents of the total expenditure of the council which falls to be defrayed out of the rate and rate support grants."

Bruce Millan,
One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.
19th July 1978.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order continues the exemption conferred by the Rating (Exemption From Lands Valuation Expenditure) (Scotland) Order 1975 on lands and heritages valued by the Assessor of Public Undertakings (Scotland) from that part of the rate attributable to the local valuation service, but without the restriction in the 1975 Order confining such exemption to areas where there are lands and heritages owned and occupied by the British Railways Board for certain purposes.

SI 1978/1070
ISBN 0-11-084070-4

