STATUTORY INSTRUMENTS

1975 No. 660 (S. 93)

RATING AND VALUATION

The Rating (Exemption From Lands Valuation Expenditure) (Scotland) Order 1975

Made - - -	16*th April* 1975
Laid before Parliament	24*th April* 1975
Coming into Operation	16*th May* 1975

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

1. This order may be cited as the Rating (Exemption from Lands Valuation Expenditure) (Scotland) Order 1975 and shall come into operation on 16th May 1975.

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 "rate" means regional rate and does not include any domestic water rate and other expressions have the same meaning as in the Local Government (Scotland) Act 1973.

3. In the area of any new district council within which are situate lands and heritages owned and occupied by the British Railways Boards for any of the purposes specified in section 86(2) of the Local Government Act 1948(**c**) read with the proviso to section 86(1) of that Act 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 expenditure under the Valuation Acts of the regional council in whose area the district is situated represents of the total expenditure of that regional council which falls to be defrayed out of the rate and rate support grants.

William Ross,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.
16th April 1975.

(a) 1973 c. 65. (b) 1889 c. 63. (c) 1948 c. 26.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order continues the exemption from that part of the rate attributable to the cost of the local authority valuation service which is at present conferred by the Consolidated Rate (Exemption from Lands Valuation Expenditure) Order (Scotland) 1930 (S. R. & O. 1930/904) on lands and heritages situated in certain areas which are valued by the Assessor of Public Undertakings (Scotland). The 1930 Order will fall on 15th May 1975 as a consequence of the repeal of section 224 of the Local Government (Scotland) Act 1947 (1947 c. 43) by the Local Government (Scotland) Act 1973.

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