STATUTORY INSTRUMENTS

1984 No. 1881 (S.149)

RATING AND VALUATION

The Rating of Caravan Sites (Scotland) Order 1984

approved by the House of Commons

Made - - -	*8th October* 1984
Laid before the House of Commons	*17th October* 1984
Coming into Operation	*1st April* 1985

In exercise of the powers conferred on me by section 3A(1) of the Rating (Caravan Sites) Act 1976(**a**) (hereinafter referred to as "the Act") 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 of Caravan Sites (Scotland) Order 1984 and shall come into operation on 1st April 1985.

2. The rateable value of a caravan site to which section 3A of the Act applies shall be the sum of the following amounts:—

(*a*) the amount produced by deducting from the aggregate net annual value of the caravan pitches on the site (being caravan pitches to which that section applies) 40 per cent of the aggregate net annual value of those caravan pitches;

(*b*) the amount of the net annual value of so much of the site as does not consist of those pitches.

George Younger,
One of Her Majesty's Principal Secretaries of State.

New St Andrew's House,
Edinburgh.
8th October 1984.

(**a**) 1976 c.15; section 3A was added by section 15 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31).

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This order prescribes the method for calculating the rateable value of a caravan site in terms of section 3A of the Rating (Caravan Sites) Act 1976.

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