# 1971 No. 780 (S.113)

## RATING AND VALUATION

## The Rating of Industry (Scotland) Order 1971

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| *Made* - - - | 8*th April* 1971 |
| *Laid before the Commons House of Parliament* | 23*rd April* 1971 |
| *Coming into Operation* | 11*th May* 1971 |

In exercise of the powers conferred on me by section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963(**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 of Industry (Scotland) Order 1971 and shall come into operation on the day following the day on which it is approved by resolution of the Commons House of Parliament.

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

**3.** In respect of the years 1971/72 and 1972/73, the rateable value of the industrial and freight transport lands and heritages to which section 45 of the Local Government (Scotland) Act 1929(**c**) applies shall be the amount produced by deducting from the net annual value thereof fifty per cent. of that value.

*Gordon Campbell,*
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.
8th April 1971.

### EXPLANATORY NOTE

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

This Order provides that the present de-rating to the extent of 50 per cent. in respect of industrial and freight transport lands and heritages shall continue for a further two years.

(**a**) 1963 c. 12. (**b**) 1889 c. 63. (**c**) 1929 c. 25.