STATUTORY INSTRUMENTS

1975 No. 795 (S. 133)

RATING AND VALUATION

The Rating of Industry (Scotland) Order 1975.

Made - - - -	8*th April* 1975
Laid before the Commons House of Parliament	16*th April* 1975
Coming into Operation	9*th May* 1975

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 1975 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.—(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) References in this order to any enactment shall be construed as including references to such enactment as amended or extended by or under any other enactment, order or regulations.

3. In respect of the years 1975-76, 1976-77 and 1977-78, the rateable value of any industrial or freight transport lands and heritages so far as occupied and used or treated as occupied and used for industrial or freight transport purposes shall be the amount produced by deducting from the net annual value thereof fifty per cent. of that value.

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

St Andrew's House,
Edinburgh.
8th April 1975.

(a) 1963 c. 12.

(b) 1889 c. 63.

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 three years.

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