STATUTORY INSTRUMENTS

1978 No. 371 (S. 38)

RATING AND VALUATION

The Rating of Industry (Scotland) Order 1978

Made - - - - -	*24th January* 1978
Laid before the Commons House of Parliament -	*13th February* 1978
Coming into Operation -	*4th March* 1978

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 1978 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 1978-79, 1979-80 and 1980-81, 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.

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

New St Andrew's House,
Edinburgh.
24th January 1978.

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 the years 1978-79, 1979-80 and 1980-81.

(**a**) 1963 c. 12.

(**b**) 1889 c. 63.

SI 1978/371
ISBN 0-11-083371-6

