STATUTORY INSTRUMENTS

1971 No. 779 (S. 112)

RATING AND VALUATION

The Valuation (Mines and Quarries) (Scotland) Order 1971

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 13(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(a) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appeared to me to be concerned and the persons carrying on the undertakings with whom consultation appeared to me to be desirable, I hereby make the following order:—

1. This order may be cited as the Valuation (Mines and Quarries) (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. For the purposes of the valuation roll, the rateable value of lands and heritages which consist of or include a mine or quarry or the whole of or part of which are occupied together with a mine or quarry in connection with the storage or removal of its minerals or the removal of its refuse shall be determined in accordance with the provisions of this order.

4.—(1) That part of the rent estimated under section 6(8) of the Valuation and Rating (Scotland) Act 1956(c) which is attributable to the occupation of lands ("lands" for the purpose of this order being interpreted as excluding buildings, plant and machinery, roads, shafts or adits and other works) for the purpose of winning and working, grading, washing, grinding and crushing of minerals shall be reduced—

(*a*) for the year 1971-72 by one quarter;

(*b*) for subsequent years by one half.

(2) The net annual value of the said lands and heritages shall be the said rent as reduced in accordance with the preceding paragraph.

(3) The rateable value of the said lands and heritages shall be the said net annual value reduced by any proportion or percentage thereof for the time being authorised by order under section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963.

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

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

(a) 1963 c. 12. (b) 1889 c. 63. (c) 1956 c. 60.

EXPLANATORY NOTE

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

This Order makes provision for determining the rateable value in 1971-72 and subsequent years of lands and heritages which consist of or include mines and quarries or which are occupied with mines or quarries for certain purposes.