



# Land Reform (Scotland) Act 2016

## 2016 asp 18

### PART 6

#### ENTRY IN VALUATION ROLL OF SHOOTINGS AND DEER FORESTS

#### 76 Net annual value of deer forests

- (1) The Valuation and Rating (Scotland) Act 1956 is amended as follows.
- (2) In section 6 (ascertainment of gross annual value, net annual value and rateable value of lands and heritages)—
  - (a) in subsection (8), after “provisions” insert “ of subsection (8ZA) and ”,
  - (b) after subsection (8) insert—

“(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.”,
  - (c) after subsection (10) insert—

“(10A) In subsection (8ZA), “assessor” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.”.

#### Commencement Information

**II** S. 76 in force at 28.6.2016 by [S.S.I. 2016/193](#), reg. 2(1), [Sch.](#) (with [art. 3](#))

**Changes to legislation:**

Land Reform (Scotland) Act 2016, Section 76 is up to date with all changes known to be in force on or before 26 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.S.I. 2017/299, regs. 5-14, by [S.S.I. 2017/370 reg. 34](#)