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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 285**

**The Docks and Harbours (Rateable Values) (Scotland) Order 2000**

**Supplementary**

7.—(1) Where the undertaking carried on by an authority in any financial year consists of or comprises lands and heritages in any valuation area which fall within the prescribed class of lands and heritages, the local assessor for that area shall (subject to paragraph (2)), on or before 31st July in any financial year—

- (a) determine the rateable value of such lands and heritages in accordance with article 4; and
- (b) where the undertaking consists of or comprises such lands and heritages in two or more rating areas, apportion that value in accordance with article 5.

(2) In the application of paragraph (1) to the financial year 2000-01, there shall be substituted, for the words “31st July in any financial year”, the words “31st August 2000”.