

2003 No. 143

RATING AND VALUATION

The Valuation (Stud Farms) (Scotland) Order 2003

Made 6th March 2003

Laid before the Scottish Parliament 7th March 2003

Coming into force 1st April 2003

The Scottish Ministers, in exercise of the powers conferred by section 7B(2)(a) of the Valuation and Rating (Scotland) Act 1956(a) and paragraph 4(2B)(c) of Schedule 2 to the Local Government and Rating Act 1997(b) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Valuation (Stud Farms) (Scotland) Order 2003 and shall come into force on 1st April 2003.

Specified amount

2. For the purposes of section 7B of the Valuation and Rating (Scotland) Act 1956 (rateable value of certain buildings used for breeding or rearing horses), the amount specified is £3,000.

Prescribed amount

3. For the purposes of paragraph 4(2B)(c) of Schedule 2 to the Local Government and Rating Act 1997 (discretionary relief) the amount prescribed is £6,000.

Revocation

4. The Valuation (Stud Farms) (Scotland) Order 1989(c) is hereby revoked.

ANDREW P KERR
A member of the Scottish Executive

St Andrew's House,
Edinburgh
6th March 2003

(a) 1956 c.60; section 7B was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 4. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).
(b) 1997 c.29; paragraph 4(2B) of Schedule 2 was inserted by the Local Government in Scotland Act 2003 (2003 asp 1), section 28(4)(c).
(c) S.I. 1989/2361.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 7B of the Valuation and Rating (Scotland) Act 1956 makes provision for the reduction of the rateable value of any lands and heritages the whole or any part of which consists of buildings which are used for the breeding and/or rearing of horses and occupied together with any agricultural land or agricultural building. The rateable value of those lands and heritages is to be ascertained by making a deduction from what would otherwise be their rateable value. The amount of the deduction is either such amount as is specified by the Scottish Ministers by order or the amount which would otherwise be the rateable value of those buildings, whichever is the smaller.

Article 2 of this Order specifies the amount for this purpose as £3,000.

Paragraph 4 (discretionary relief) of Schedule 2 to the Local Government and Rating Act 1997, as amended by section 28(4)(c) of the Local Government in Scotland Act 2003, makes provision for discretionary rate relief to be granted to certain lands and heritages where any of the conditions in mentioned in sub-paragraphs (2) to (2B) applies. The condition in sub-paragraph (2B) is that—

- “(a) section 7B (rate relief for certain buildings used for the breeding or rearing of horses) of that Act of 1956 applies in relation to the lands and heritages,
- (b) that section did not apply in relation to the lands and heritages before 1st April 2003, and
- (c) the rateable value of the lands and heritages shown in the valuation roll at the beginning of the financial year is not more than any amount prescribed by the Scottish Ministers by order.”.

Article 3 of this Order prescribes the amount for this purpose as £6,000.

Article 4 of this Order revokes the Valuation (Stud Farms) Scotland Order 1989, which previously specified the amount for the purposes of section 7B of the 1956 Act to be £2,500.

£1.50

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