

2005 No. 105

RATING AND VALUATION

The Valuation (Stud Farms) (Scotland) Order 2005

Made - - - - - *1st March 2005*

Laid before the Scottish Parliament *3rd March 2005*

Coming into force - - - *1st April 2005*

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 2005 and shall come into force on 1st April 2005.

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 £3,500.

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 £7,000.

Revocation

4. The Valuation (Stud Farms) (Scotland) Order 2003(c) is hereby revoked.

TOM McCABE
A member of the Scottish Executive

St Andrew's House,
Edinburgh
1st March 2005

(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 (asp 1), section 28(4)(c).
(c) S.S.I. 2003/143.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 7B of the Valuation and Rating (Scotland) Act 1956 (“the 1956 Act”) 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 £3,500.

Paragraph 4 (discretionary relief) of Schedule 2 to the Local Government and Rating Act 1997 (“the 1997 Act”), 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 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 £7,000.

Article 4 of this Order revokes the Valuation (Stud Farms)(Scotland) Order 2003, which previously specified the amount for the purposes of section 7B of the 1956 Act to be £3,000 and the amount for the purposes of paragraph 4(2B)(c) of Schedule 2 to the 1997 Act to be £6,000.

£3.00

© Crown Copyright 2005

Printed in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, the Queen’s Printer for Scotland
150 03/05 19593

