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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### VALUATION OF WATER UNDERTAKINGS

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**Modifications etc. (not altering text)**

**C1** Sch. 2 amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), s. 2(2), Sch. 2 paras. 17, **18**

#### PART II

#### DETERMINATION OF CUMULO RATEABLE VALUE IN RESPECT OF AMALGAMATED UNDERTAKINGS AND OF NEW UNDERTAKINGS

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**Modifications etc. (not altering text)**

**C1** Pt. II amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), **Sch. 2 para. 18**

- 10 For the first year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the amalgamated water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year prior to that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Paragraph 10.