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SCHEDULES

SCHEDULE 1

GAMING LICENCE DUTY

PART II

SUPPLEMENTAL

Rateable value

- 1 (1) The Commissioners may by regulations provide for the adjustment (by way of repayment or of a further charge of duty) of the duty charged on a gaming licence in any case where—
- (a) there is an alteration of the valuation list affecting the hereditament consisting of or comprising the premises in respect of which the licence is granted, and
 - (b) that alteration comes into effect as respects the whole of the period of validity of the licence.
- (2) Where a hereditament ceases to be one without a rateable value, regulations under this paragraph may require the appropriate adjustment by way of any further charge of duty notwithstanding that the alteration of the valuation list assigning a rateable value to the hereditament comes into effect as respects part only of the period of the validity of the licence, and the regulations may require the further charge of duty to be paid as if the alteration had come into effect as respects the whole of the period of validity of the said licence.
- (3) In this Schedule—
- " rateable value ", in relation to any hereditament, means, without prejudice to sub-paragraph (1) above, the rateable value shown in the valuation list as for the time being in force,
 - " hereditament ", in relation to Scotland, means lands and heritages,
 - " valuation list ", in relation to Scotland, means valuation roll.