



Rating Act 1971

1971 CHAPTER 39

An Act to extend the provisions relating to the exemption from rating of land and buildings used in connection with agriculture. [27th May 1971]

Editorial Information

- X1** The text of ss. 5–8, 10 have been taken from S.I.F. Group 103:2 (Rating: Scotland), s. 11 from S.I.F. Group 103:1 (Rating: England and Wales); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

Modifications etc. (not altering text)

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

PART I

1–4 ^{F1}

Textual Amendments

- F1** Ss. 1–4 repealed (subject to the savings in S.I. 1990/777, reg. 4, [Sch. 2](#)) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, [Sch. 13 Pt. I](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating Act 1971. (See end of Document for details)

PART II

AGRICULTURAL DERATING IN SCOTLAND

5 Livestock buildings.

(1) Notwithstanding anything in section 7(2) of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings), any lands and heritages consisting of—

- (a) one or more buildings (other than a dwelling-house) to which this section applies; or
- (b) any land occupied together with and used solely in connection with the use of such building or buildings;

shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of that Act (which provides that no agricultural lands and heritages shall be entered in the valuation roll).

(2) Subject to subsections (3) to (5) of this section, this section applies to—

- (a) any building used for the purpose of the keeping or breeding of livestock;
- (b) any building which is occupied together with one or more buildings falling within paragraph (a) above and is used in connection with the operations carried on in that building or those buildings.

(3) Subject to section 8 of this Act, this section does not apply to a building used as mentioned in subsection (2)(a) of this section by virtue of that subsection, unless either—

- (a) it is solely so used; or
- (b) it is occupied together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(a) of this section is its sole use.

(4) Subject to section 8 of this Act, this section does not apply to a building occupied and used as mentioned in subsection (2)(b) of this section by virtue of that subsection unless either—

- (a) it is solely so used; or
- (b) it is occupied also together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(b) of this section is its sole use.

(5) This section does not apply to a building used as mentioned in subsection (2)(a) or (2)(b) of this section unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than [^{F2}two hectares]; but in determining for the purposes of this subsection—

- (a) whether a building is surrounded by or contiguous to an area of agricultural land; or
- (b) whether an area surrounding or contiguous to a building is an area of agricultural land and what is the size of such an area;

there shall be disregarded any road, railway or watercourse, any agricultural building as defined in the said section 7(2) or a building which is treated as agricultural lands and heritages by virtue of section 14 of the Act of 1963 or this Part of this Act for the purposes of section 7(3) of the Act of 1956, and, if occupied together with the building

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first-mentioned in this subsection, also any other building and any land which is not agricultural land.

(6) In this section—

“livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land;

“railway” includes the former site of a railway from which railway lines have been removed.

Textual Amendments

F2 Words substituted by [S.I. 1977/2007, Sch. 1](#)

6 Buildings occupied in connection with bee-keeping.

Notwithstanding anything in section 7(2) of the Act of 1956, a building (other than a dwelling-house)—

- (a) which is occupied by a person keeping bees and which is used solely in connection with the keeping of those bees, and
- (b) in respect of which the same condition is satisfied as has to be satisfied under subsection (5) of section 5 of this Act for a building used as mentioned in subsection (2)(a) or (b) of that section to be a building to which that section applies,

shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of the Act of 1956.

7 Buildings occupied by bodies corporate and certain associations.

Notwithstanding anything in section 7(2) of the Act of 1956—

- (a) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate, and is used solely in connection with agricultural operations carried on by the body or any member thereof on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or any member thereof, and
- (b) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate or of an association to which section 14(2) of the Act of 1963 applies and which is used either—
 - (i) solely in connection with operations carried on in a building or buildings to which section 5(2)(a) of this Act applies and which is or are occupied by or on behalf of the body or association or any member of the body or association, or
 - (ii) partly as mentioned in sub-paragraph (i) above and partly in connection with agricultural operations carried on by the body or the association or any member of the body or association on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or association or any member of the body or association, and
- (c) any land occupied together with any such building as is mentioned in any of the foregoing paragraphs and used solely in connection with the use of the building,

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shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of the Act of 1956.

8 Apportionment of certain buildings for valuation purposes.

- (1) Where part of lands and heritages consists of one or more buildings or one or more parts of buildings (being a part of lands and heritages which is used for such a purpose that if it were in separate occupation it would be agricultural lands and heritages for the purposes of section 7(3) of the Act of 1956 or would by virtue of section 14 of the Act of 1963 or this Part of this Act be treated as such agricultural lands and heritages), then that part of the lands and heritages and the remainder shall each be treated as respects the year 1971-72 and subsequent years for the purposes of this Part of this Act and the Valuation Acts as if it were lands and heritages in separate occupation.
- (2) In subsection (1) of this section, any reference to a building or part of a building shall be construed as including a reference to land occupied together with and used solely in connection with the use of such building or part.

9 Amendment of other enactments.

The following amendments shall have effect as respects the year 1971-72 and subsequent years—

- (a) after section 7(2) of the Act of 1956 there shall be inserted the following subsections—

“(2A) In determining for the purposes of the last foregoing subsection whether during any year a building used in any way is solely so used or is used for agricultural purposes only, no account shall be taken of any time in that year during which it is used in any other way or, as the case may be, for any other purpose, if that time does not amount to a substantial part of that year.

(2B) In determining for the purposes of subsection (2) of this section whether any lands and heritages (other than a building) are used for agricultural purposes only, there shall be disregarded any use of those lands and heritages for the purposes of the breeding, rearing, grazing or exercising of horses (within the meaning of section 6(4) of the Riding Establishments Act 1964), if the only other use of the lands and heritages is a substantial use for agricultural or pastoral purposes.”

- (b) in section 14 of the Act of 1963, at the end there shall be added the following subsection—

“(4) In determining for the purposes of subsection (1) of this section whether a building used in any way is solely so used during any year, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.”

Modifications etc. (not altering text)

- C2** The text of s. 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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10 Interpretation.

(1) In this Part of this Act—

“the Act of 1956” means the ^{M1}Valuation and Rating (Scotland) Act 1956;

“the Act of 1963” means the ^{M2}Local Government (Financial Provisions) (Scotland) Act 1963;

“the Valuation Acts” has the same meaning as in the Act of 1956;

“year” means a period of twelve months beginning on 16th May, except that in relation to lands and heritages within the area of a local authority whose financial year begins on a day other than 16th May it means a period of twelve months beginning on that other day; and for the purposes of this definition “local authority” means a county council or the town council of a burgh;

“the year 1971-72” means the year beginning in 1971.

(2) Any reference in this Part of this Act to agricultural land shall be construed as a reference to agricultural land which is or is part of agricultural lands and heritages as defined in section 7(2) of the Act of 1956.

(3) Any reference in this Part of this Act to a building or part of a building shall be construed as including a reference to any pertinent thereof.

(4) In determining for the purposes of this Part of this Act whether a building used in any way is solely so used during any year, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.

Marginal Citations

M1 1956 c. 60.

M2 1963 c. 12.

PART III

GENERAL

11 Short title, and extent.

(1) This Act may be cited as the Rating Act 1971.

(2) This Act does not extend to Northern Ireland.

Status:

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