



Rating Act 1971

1971 CHAPTER 39

PART II

AGRICULTURAL DERATING IN SCOTLAND

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.

Changes to legislation: There are currently no known outstanding effects
for the Rating Act 1971, Section 10. (See end of Document for details)

M2 1963 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the Rating Act 1971, Section 10.