



Rating Act 1971

1971 CHAPTER 39

PART II

AGRICULTURAL DERATING IN SCOTLAND

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.”

*Changes to legislation: There are currently no known outstanding effects
for the Rating Act 1971, Section 9. (See end of Document for details)*

Modifications etc. (not altering text)

- C1** The text of s. 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation:

There are currently no known outstanding effects for the Rating Act 1971, Section 9.