



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

PART II

Valuation

19 Comparison with hereditaments in England and Wales.

At the end of subsection (1) of section 15 of the ^{M1}Local Government (Financial Provisions) (Scotland) Act 1963 (comparison with other lands and heritages) there shall be inserted—

“or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.

(1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—

- (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings; or
- (b) such evidence as is available in that regard is not adequate to enable the committee or, as the case may be, the Lands Tribunal for Scotland to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in section 6(2) or, as the case may be, 6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of gross and net annual values by reference to expected rent).

(1B) The net annual value ascribed in the valuation list maintained under the General Rate Act 1967 to a hereditament in England and Wales shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its net annual value was ascribed to it) might reasonably be expected to let from year to year if the tenant undertook

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to pay all usual tenants' rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

(1C) A valuation appeal committee or the Lands Tribunal for Scotland shall, in considering a hereditament in England and Wales by way of comparison in pursuance of this section, make such adjustment as is, in their opinion, necessary—

- (a) to its rent as established by the evidence, so as to take account of (amongst any other things) the date at which that rent became payable;
- (b) to its rent as established under subsection (1B) above, so as to take account of (amongst any other things) the date as at which, under that subsection, that rent is to be treated as payable.”.

Marginal Citations

M1 1963 c. 12.

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