



# Valuation and Rating (Scotland) Act 1956

## 1956 CHAPTER 60

### PART II

#### RATING

#### 18 Amendment of Water (Scotland) Act, 1949

- (1) In respect of the year 1961-62 and of any subsequent year the domestic water rate leviable under the Water (Scotland) Act, 1949, by a local authority in respect of lands and heritages within their district shall be levied according to the net annual value of such lands and heritages, and the provisions of the said Act of 1949 shall be construed accordingly.
- (2) For subsection (2) of section twenty of the Water (Scotland) Act, 1949, there shall, on and after the sixteenth day of May, nineteen hundred and sixty-one, be substituted the following subsection—
  - “(2) The amount of the annual value of any lands and heritages according to which the domestic water rate is leviable in accordance with the foregoing provisions of this Part of this Act shall, if it includes a fraction of a pound, be increased or reduced, as the case may be, to the nearest complete pound or, if the fraction is ten shillings, the fraction shall be disregarded.”