



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART III

VALUATION AND RATING OF GAS BOARDS

25 Transitory provisions relating to valuation and rating of Gas Boards

- (1) For the purposes of the levying of rates in respect of the year 1957-58 and of each of the three following years, each Gas Board shall be treated as occupying during each of the said years in each separately rated area lands and heritages of a rateable value calculated in accordance with the provisions of Part I of the Fifth Schedule to this Act.
- (2) The liability of a Gas Board to be rated in respect of the year 1957-58 and of each of the three following years in respect of such lands and heritages as are mentioned in the foregoing subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any lands and heritages actually occupied by them during each of the said years, other than excepted premises so occupied; and accordingly no lands and heritages occupied by a Gas Board, other than excepted premises, shall be liable to be rated in respect of the year 1957-58 or any of the three following years, except as provided in this Part of this Act.
- (3) The provisions of Part II of the Fifth Schedule to this Act shall have effect for the purposes of the foregoing provisions of this section.