



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

50 Commencement and provision for the year 1929-30.

The provisions of this Part of this Act shall come into operation on the sixteenth day of May, nineteen hundred and twenty-nine, and as regards the year beginning on the said day shall have effect subject to the following modifications:—

- (i) The rate of deduction from the gross annual value of agricultural lands and heritages shall be for the purposes both of the owner's and of the occupier's share of rates, ninety-two per cent.
- (ii) The provisions with regard to the rateable value of industrial and freight transport lands and heritages shall have effect as if in lieu of any direction to divide a value by four there were substituted a direction to multiply such value by eight and divide it by fifteen.
- (iii) The sum recoverable under subsection (1) or subsection (3) of section forty-seven of this Act from the owner of agricultural lands and heritages or of a holding shall be a sum equal to the amount of the owner's share of the rates for the said year in respect of the said lands and heritages multiplied by four, and the sum recoverable under subsection (4) of the said section from the owner of industrial lands and heritages shall be seven-eighths of the amount of the owner's share of the rates for the said year in respect of the said lands and heritages.
- (iv) For the purposes of any requisition or certificate issued in respect of the said year, every county council, district board of control, education authority and parish council and other body issuing such requisition or certificate shall proceed in all respects as if this Act had not been passed, and the county council or town council or other authority to whom the requisition or certificate has been issued shall make payment accordingly.