



Valuation of Lands (Scotland) Amendment Act 1867

1867 CHAPTER 80 30 and 31 Vict

9 Liability to Assessment not to be altered by this Act.

Nothing contained in this Act shall alter or affect any classification or power of classification, or any deduction or allowances, or power of making deductions or allowances from gross rental or annual value, made or possessed by any body, persons or person, entitled to impose or levy assessments . . . ^{F1}; and nothing contained in this Act shall exempt from or render liable to assessment any person or property not previously exempt from or liable to assessment.

Textual Amendments

F1 Words repealed by [Local Government Act 1948 \(c. 26\)](#), [Sch. 2 Pt. III](#)

Changes to legislation:

There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1867, Section 9.