

**1984 No. 1112 (S. 106)****RATING AND VALUATION****The Valuation (Deductions from Gross Annual Value) (Scotland)  
Order 1984**

|                               |                         |
|-------------------------------|-------------------------|
| <i>Made - - - -</i>           | <i>25th July 1984</i>   |
| <i>Laid before Parliament</i> | <i>8th August 1984</i>  |
| <i>Coming into Operation</i>  | <i>29th August 1984</i> |

In exercise of the powers conferred on me by section 6(6) of the Valuation and Rating (Scotland) Act 1956(a) (hereinafter referred to as “the Act”), and of all other powers enabling me in that behalf, I hereby make the following order:—

*Citation and commencement*

**1.** This order may be cited as the Valuation (Deductions from Gross Annual Value) (Scotland) Order 1984 and shall come into operation on 29th August 1984.

*Amendment of table of deductions from gross annual value*

**2.** For the year 1985–86 and subsequent years, the following table shall be substituted for the table in Schedule 1 to the Act (which specifies the deductions from gross annual value to ascertain the net annual value of certain lands and heritages to which section 6(2) of the Act applies):—

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(a) 1956 c. 60; section 6(6) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 4.

“ DEDUCTIONS FROM GROSS ANNUAL VALUE ”

| (1)<br>Gross annual value               | (2)<br>Deduction  |
|---|---|
| Not exceeding £200.                     | 50 per cent. of the gross annual value.   |
| Exceeding £200 but not exceeding £500.  | £100 together with 15 per cent. of the amount by which the gross annual value exceeds £200. |
| Exceeding £500 but not exceeding £1200. | £145 together with 9 per cent. of the amount by which the gross annual value exceeds £500.  |
| Exceeding £1200.                        | £208, or 17 per cent. of the gross annual value, whichever is the greater.                  |

New St Andrew's House,  
Edinburgh.  
25th July 1984.

*George Younger,*  
One of Her Majesty's Principal  
Secretaries of State.

EXPLANATORY NOTE

*(This Note is not part of the Order.)*

Section 6 of the Valuation and Rating (Scotland) Act 1956 prescribes the methods for determining the net value of lands and heritages. For dwelling houses or other domestic subjects the method is to deduct from the gross annual value a prescribed deduction. This order substitutes a new table of deductions for the table in Schedule 1 to the 1956 Act, which will be effective from 1st April 1985.

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