



Land Reform (Scotland) Act 2016

2016 asp 18

PART 6

ENTRY IN VALUATION ROLL OF SHOOTINGS AND DEER FORESTS

76 Net annual value of deer forests

- (1) The Valuation and Rating (Scotland) Act 1956 is amended as follows.
- (2) In section 6 (ascertainment of gross annual value, net annual value and rateable value of lands and heritages)—
 - (a) in subsection (8), after “provisions” insert “of subsection (8ZA) and”,
 - (b) after subsection (8) insert—

“(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.”,
 - (c) after subsection (10) insert—

“(10A) In subsection (8ZA), “assessor” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.”.