



Local Government (Miscellaneous Provisions) (Scotland) Act 1981

1981 CHAPTER 23

PART I

VALUATION AND RATING

5 Relaxation of provisions relating to notification for rate relief for charitable organisations.

In section 4 of the ^{M1}Local Government (Financial Provisions etc.) (Scotland) Act 1962—

- (a) in subsection (2) (which provides for notification to the rating authority of use of lands and heritages for charitable purposes)—
 - (i) the words “not later than the thirtieth day of June in any year” shall cease to have effect; and
 - (ii) for the words “any period, beginning not earlier than the year in which the notice is given,” there shall be substituted the words “ a relevant period ”; and
- (b) after subsection (2) there shall be inserted the following subsection—

“(2A) In subsection (2) of this section “relevant period” means—

 - (a) in a case where the occupation and use, or as the case may be the holding, commenced on or after the first day of the financial year immediately preceding the financial year in which the notice is given, any period after that commencement;
 - (b) in any other case, that first day and any period thereafter.”.

Modifications etc. (not altering text)

- C1** The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26,

Changes to legislation: *There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Section 5. (See end of Document for details)*

28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 1962 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Section 5.