

## SCHEDULES

### SCHEDULE 12

#### AMENDMENTS

#### PART II

#### SCOTLAND

##### *Valuation and Rating (Scotland) Act 1956 (c. 60)*

6 After section 22 of that Act, there shall be inserted the following section—

##### **“22A Exemption of certain fishings from rates**

(1) In respect of each of the following years, that is to say the year 1989–90 and subsequent years, no rate shall be levied in respect of lands and heritages which fall within any of paragraphs (a) to (c) below—

- (a) lands and heritages which—
  - (i) consist of rights of salmon fishing entered separately in the valuation roll; and
  - (ii) are situated in a salmon fishery district for which there is, immediately before the beginning of the year, a district salmon fishery board;
- (b) lands and heritages which consist of rights of salmon fishing entered separately in the valuation roll, being rights which are exercisable in the River Tweed and as regards which an annual rate or assessment is levied under section 79 of the Tweed Fisheries Act 1857 or section 5 of the Tweed Fisheries (Amendment) Act 1859.

In this paragraph, “River Tweed” means “the River” as defined by the Tweed Fisheries (Amendment) Act 1859 as amended by the byelaw made under section 4 of the Salmon Fisheries (Scotland) Act 1863;

- (c) lands and heritages which consist of rights of fishing entered separately in the valuation roll, being rights which are exercisable in an area defined by an order which—
  - (i) is made under section 28(3) of the Salmon and Freshwater Fisheries Act 1975; and
  - (ii) contains such provision as is mentioned in paragraph 1(a) of Schedule 3 to that Act (contributions imposed by water authorities).

(2) Subsection (1) of this section is without prejudice to subsections (2) to (4) of section 7 of the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (certain rights of salmon fishing deemed for

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*Status: This is the original version (as it was originally enacted).*

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the purposes of making up the valuation roll to be agricultural lands and heritages).

(3) In subsection (1) of this section—

- (a) “salmon fishery district” has the meaning assigned to it by section 40(1) of the Salmon Act 1986;
- (b) “district salmon fishery board” means a district salmon fishery board which exists by virtue of section 14 of that Act.”