



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART V

MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

39 Amendment of s. 30 (2) of Agriculture (Scotland) Act, 1948

On and after the sixteenth day of May, nineteen hundred and sixty-one, subsection (2) of section thirty of the Agriculture (Scotland) Act, 1948, shall have effect as if for the second paragraph thereof there were substituted the following paragraph:—

“For the purposes of this subsection the annual value of land shall be taken to be the annual value thereof as determined for the purposes of income tax under Schedule A set out in section eighty-two of the Income Tax Act, 1952, at the time when the notice under the foregoing subsection was given or, if the land is not a unit for which the annual value was then determined for those purposes, such proportion of the annual value as so determined of the lands and heritages of which it forms part as the Land Court may determine to be appropriate.”