



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

47 Adjustments as to rating relief between landlords and tenants.

- (1) Every occupier of agricultural lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled, on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the amount of the owner's share of the rates in respect of such lands and heritages payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half.
- (2) Any sum recovered in pursuance of the foregoing subsection from the owner of an agricultural holding shall be included among the amounts directed by subsection (6) of section twelve of the Agricultural Holdings (Scotland) Act, 1923, to be deducted from the rent for the purpose of calculating compensation under that section.
- (3) Every landholder and every statutory small tenant within the meaning of the Small Landholders (Scotland) Acts, 1886 to 1919, who is in occupation or who is the statutory successor of a landholder or statutory small tenant in occupation of a holding on the first day of June, nineteen hundred and twenty-eight, shall, so long as he remains in occupation of such holding, be entitled on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such holding payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half. This subsection shall cease to have effect as regards any holding on the day following the first term of Whitsunday or Martinmas next succeeding the decision of the Land Court on an application for alteration of the fixed rent or in the case of a landholder, on the expiry of the period of seven years from the first day of June, nineteen hundred and twenty-eight, if during that period no such decision has been given.
- (4) Every occupier of industrial lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled on

Status: This is the original version (as it was originally enacted).

the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such lands and heritages payable for the year ending on the said fifteenth day of May multiplied by three.

- (5) Any sum recovered from the owner of any lands and heritages in pursuance of the foregoing provisions of this section shall not be taken into account in ascertaining the gross annual value of the lands and heritages, but such owner shall be deemed to be charged therewith for the purposes of the Income Tax Acts.
- (6) For the purposes of this section, a lease shall be deemed, to have been entered into on the date of the term of entry thereunder, and the expression " lease " means a letting or agreement for letting for a term of years or for lives or for lives and years or from year to year, and an occupier holding under tacit relocation following on a lease shall be deemed to be occupying under that lease, provided that this section shall not in the case of an occupier holding from year to year or under tacit relocation have effect after the expiry of seven years from the sixteenth day of May, nineteen hundred and twenty-eight.