



Rating And Valuation (Air–Raid Works) (Scotland) Act 1938

1938 CHAPTER 66 1 and 2 Geo 6

1 Relief of air–raid protection works from rates.

(1) Where any lands and heritages comprise—

- (a) any room or other part which has been added at any time after the lands and heritages were first entered in the valuation roll, or was included in such lands and heritages prior to such entry, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose; or
- (b) any structural alterations or improvements (other than the addition of any such room or other part as aforesaid) made after such entry as aforesaid solely for the said purpose;

the yearly rent or value of such lands and heritages shall be estimated as if such room or other part had not been so added or included or such structural alterations or improvements had not been so made.

(2) F1

(3) No person shall be liable to pay any rate or assessment in respect of any lands and heritages which are intended to be occupied and used solely for the purpose of affording protection in the event of hostile attack from the air, and which are not occupied or used for any other purpose.

Textual Amendments

F1 S. 1 (2) repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. IV](#)

Changes to legislation:

There are currently no known outstanding effects for the Rating And Valuation (Air-Raid Works) (Scotland) Act 1938, Section 1.