

EXPLANATORY NOTE

(This note is not part of the Order)

This Order requires rating authorities to grant rebates of rates levied in 1987-88 in respect of those lands and heritages specified in section 1 of the Rating (Revaluation Rebates) (Scotland) Act 1985 (article 3); specifies the amount of and the method of calculation of the rebates (article 4); prescribes the procedure for the granting of rebates (article 5 and Schedule); provides for the adjustment of any rebates as a result of alterations in rateable values or in rates levied (article 6) and makes provision for appeals to the sheriff (article 7). The Order provides for 50 per cent rebate and the maximum rebate is to be £5,000. (For the financial year ending 31st March 1987 75 per cent rebate was paid and the maximum rebate was £7,500 in terms of the Revaluation Rate Rebates (Scotland) (No. 2) Order 1985 (S.I.1986/150)).