
EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the commencement on 1st April 1992 of certain provisions of the Local Government Finance Act 1992 (“the Act”) relating to Scotland.

The commencement of paragraph 10 of Schedule 13 to the Act substitutes a new section 22 (exemption of churches, etc. from rates) in the Valuation and Rating (Scotland) Act 1956 (c. 60). The other provisions of the Act being commenced by this Order make amendments or repeals consequential on that new section or repeal unrelated spent provisions in earlier legislation.