

LAND REFORM (SCOTLAND) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6 – Entry in Valuation Roll of Shootings and Deer Forests

381. This Part provides for valuation of shootings and deer forests by the assessors (who are statutorily appointed by local authorities to undertake valuation of properties, including for the purposes of levying non-domestic rates) and corresponding entries in the valuation rolls.

Section 74 – Repeal of exclusion of shootings and deer forests from valuation roll

382. Shootings and deer forests are each specified as lands and heritages in section 42 of the Lands Valuation (Scotland) Act 1854 but have been excluded from valuation rolls (and thereby exempted from non-domestic rates) since 1 April 1995, as provided for by section 151 of the Local Government etc. (Scotland) Act 1994 (the 1994 Act). Section 74 repeals the exclusion of shootings and deer forests from valuation rolls by amending the 1994 Act to repeal the words “shootings, deer forests” from section 151(1) of that Act.
383. Once the exclusion has been repealed, section 7 of the Local Government (Scotland) Act 1975 applies to the new entries, and these shootings and deer forests will be liable to non-domestic rates, based on the assessors’ valuations, subject to any eligibility for rates relief.

Section 75 – Valuation of shootings and deer forests

384. Schedule 14 of the 1994 Act had repealed the Sporting Lands Rating (Scotland) Act 1886, provisions of which related to the valuation of shooting and deer forests. Section 75 amends the Local Government (Scotland) Act 1975 to insert section 1A, which requires separate entries in the valuation rolls for any shootings and any deer forests in so far as they relate to or are situated in the corresponding valuation area, when the assessors are making up or altering valuation rolls.

Section 76 – Net annual value of deer forests

385. **Section 76** amends section 6 of the Valuation and Rating (Scotland) Act 1956 by inserting subsections (8ZA) and (10A). The effect of this amendment is that, in arriving at the net annual value of deer forests, assessors may have regard to such factors relating to the management of deer as they consider appropriate.