



Local Government in Scotland Act 2003

2003 asp 1

PART 5

RATING AND COUNCIL TAX

30 Derating of automatic telling machine sites

After section 8B of the Valuation and Rating (Scotland) Act 1956 (c. 60) there is inserted—

“8C Exclusion of automatic telling machine sites from valuation roll

- (1) There shall not, subject to subsection (2) of this section, be entered in the valuation roll for any year beginning on or after 1st April 2003 any lands or heritages which—
 - (a) are within a settlement identified in a rating authority’s rural settlement list (compiled and maintained under paragraph 1 of Schedule 2 to the Local Government and Rating Act 1997 (c. 29)) having effect in the year; and
 - (b) consist of a building, or any part of a building, which is used only for purposes connected with the use of an automatic telling machine situated therein.
- (2) Subsection (1) of this section does not apply in relation to a building, or any part of a building, occupied by the bank or building society to which the automatic telling machine situated therein relates if that bank or building society otherwise provides services in that building or that part of that building.
- (3) For the purposes of this section, an “automatic telling machine” is a machine which provides automatic telling and other services on behalf of a bank or building society.”