



Local Government, Planning and Land Act 1980

1980 CHAPTER 65

PART V

RATES

Fish Farms

32 Rating exemption for fish farms in Scotland.

After section 7 of the ^{M1}Valuation and Rating (Scotland) Act 1956 there shall be inserted—

“7A Provisions relating to lands and heritages used for fish farming and dwelling houses occupied in connection therewith.

- (1) For the purposes of any valuation roll in force for the year 1981–82 or any subsequent year or for the making up of any valuation roll for any subsequent year the following provisions of this section shall have effect regarding lands and heritages to which this section applies and dwelling-houses occupied in connection therewith.
- (2) This section applies to—
 - (a) lands and heritages (other than dwelling-houses) used solely for or in connection with fish farming; and
 - (b) lands and heritages consisting of—
 - (i) one or more buildings (other than dwelling-houses) used solely for or in connection with fish farming; or
 - (ii) any land occupied together with and used solely for or in connection with the use of such building or buildings.

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Government, Planning and Land Act 1980, Section 32 is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) No lands and heritages to which this section applies shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on the first day after the first day of April nineteen hundred and eighty-one, have effect in the case of lands and heritages to which this section applies as if the reference to the valuation roll were omitted.
- (4) Subsections (5) to (8) of section 7 of this Act shall have effect in relation to the gross annual value of any dwelling-house which—
- (a) is occupied in connection with lands and heritages to which this section applies; and
 - (b) is used as the dwelling-house of a person engaged primarily in carrying on or directing fish farming operations on these lands and heritages or employed in connection with fish farming thereon; and
 - (c) is suitable in character and size for such use in connection with those lands and heritages
- as they have in relation to the gross annual value of any dwelling-house referred to in subsection (4) of that section, and in that connection any reference in the said subsections (5) to (8) to agricultural lands and heritages shall be construed as a reference to lands and heritages to which this section applies.
- (5) Where part of lands and heritages consists of one or more buildings or one or more parts of buildings (being a part of lands and heritages which is used for such a purpose that if it were in separate occupation it would be lands and heritages to which this section applies), then that part of lands and heritages and the remainder shall each be treated as respects the year 1981-82 and subsequent years for the purposes of the Valuation Act as if it were lands and heritages in separate occupation.
- (6) In subsection (5) above, any reference too a building or part of a building shall be construed as including a reference to land occupied together and used solely in connection with the use of such building or part.
- (7) In determining for the purposes of this section whether during any year a building used for or in connection with fish farming is solely so used, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.
- (8) In this section—
- “fish farming” means the breeding or rearing of fish or the cultivation of shall fish (including crustaceans and molluscs of any description) for the purpose of producing food for human consumption or for the transfer to other waters but does not include the breeding, rearing or cultivation of any fish or shellfish—
- (a) which are purely ornamental, or
 - (b) which are bred, reared or cultivated for exhibition.”.

Modifications etc. (not altering text)

C1 The text of ss. 24, 25(1)–(3)(5), 26(4), 27, 32, 46 61(4A), 68(2), 69(3), 92(1)–(4)(6)–(8), 112, 114, 118, 131(3), 145, 155(1), 173, 174, 175(1), 176, 180, 181(1)–(3), 183, 92(1)–(4)(6)–(8), 184(1)(2), 186, 191, 193, 194 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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Marginal Citations

M1 1956 c. 60.

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