

SCHEDULES

SCHEDULE 6

AMENDMENT OF SCOTTISH ENACTMENTS

Rateable value of certain buildings used for breeding or rearing horses

3 In subsection (1) of section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of annual and rateable values) for the words “the next following section” there shall be substituted the words “sections 7 to 7B”.

4 In that Act the following section shall be inserted after section 7A—

“7B Rateable value of certain buildings used for breeding or rearing horses

(1) This section applies to any lands and heritages the whole or any part of which consists of buildings which are—

- (a) used for the breeding and rearing of horses or for either of those purposes; and
- (b) occupied together with any agricultural land or agricultural building.

(2) The rateable value of any lands and heritages to which this section applies shall be taken to be the amount determined under section 6 of this Act less whichever is the smaller of the following amounts—

- (a) such amount as the Secretary of State may by order specify for the purposes of this section;
- (b) the amount which but for this section would be determined under that section in respect of so much of the lands and heritages as consists of buildings so used and occupied.

(3) An order under subsection (2) of this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) In this section—

“agricultural land” means any land of more than two hectares which is agricultural lands and heritages within the meaning of subsection (2) of section 7 of this Act and is not land used exclusively for the pasturing of horses;

“agricultural building” has the same meaning as in that subsection; and

“horses” has the same meaning as in section 6(4) of the Riding Establishments Act 1964.”