



# Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

## PART V

### MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

#### **33 Amendment of ss. 239 to 241 of Act of 1947.**

The deduction allowed to an owner of lands and heritages in pursuance of sections two hundred and thirty-nine, two hundred and forty and two hundred and forty-one of the Act of 1947 (which sections provide for the recovery from the owner of certain lands and heritages of the occupiers' rates payable in respect thereof) shall after the commencement of the year first commencing after the passing of this Act be two and one-half per centum or such larger sum not exceeding five per centum as the rating authority and the owner may in any case agree or as may, in default of such agreement, be fixed by the sheriff on application by the rating authority or the owner.

**Changes to legislation:**

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 33.