



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART I

VALUATION

7 **Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.**

(1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year the following provisions of this section shall have effect regarding agricultural lands and heritages . . . ^{F1}.

(2) In this section—

“agricultural lands and heritages” means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards [^{F2}, reed beds], allotments or allotment gardens and any lands exceeding [^{F3}one tenth of a hectare] used for the purpose of poultry farming, but does not include any buildings thereon other than agricultural buildings, or any garden, yard, garage, outhouse or pertinent belonging to and occupied along with a dwelling–house, or any land kept or preserved mainly or exclusively for sporting purposes;

“agricultural buildings” means buildings (other than dwelling–houses) occupied together with agricultural lands and heritages, or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

“pertinent” [^{F4}in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof.]

[^{F5}(2A) In determining for the purposes of the last foregoing subsection whether during any year a building used in any way is solely so used or is used for agricultural purposes only, no account shall be taken of any time in that year during which it is used in any other way or, as the case may be, for any other purpose, if that time does not amount to a substantial part of that year.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 7. (See end of Document for details)

(2B) In determining for the purposes of subsection (2) of this section whether any lands and heritages (other than a building) are used for agricultural or pastoral purposes only, there shall be disregarded any use of those lands and heritages for the purpose of the breeding, rearing, grazing or exercising of horses (within the meaning of section 6(4) of the ^{M1}Riding Establishments Act 1964), if the only other use of the lands and heritages is a substantial use for agricultural or pastoral purposes.]

(3) No agricultural lands and heritages 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 and after the sixteenth day of May, nineteen hundred and sixty-one, have effect in the case of agricultural lands and heritages [^{F6}(other than agricultural lands and heritages being lands and heritages used as reed beds) and on and after the first day of April nineteen hundred and eighty four have effect in the case of agricultural lands and heritages being lands and heritages used as reed beds] as if the reference to the valuation roll were omitted.

[^{F7}(3A) Any reference in the valuation roll to any lands and heritages used as reed beds shall, as from 1st April 1984, be of no effect]

(4) ^{F8}

Textual Amendments

- F1** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F2** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(1\)](#)
- F3** Words substituted by [S.I. 1977/2007](#), [Sch. 1](#)
- F4** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 18](#)
- F5** S. 7(2A)(2B) added by [Rating Act 1971 \(c. 39\)](#), s. [9 \(a\)](#)
- F6** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(2\)](#)
- F7** S. 7 (3A) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(3\)](#)
- F8** S. 7 (4) to (8) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Modifications etc. (not altering text)

- C1** S. 7(2) modified by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. [14\(1\)](#) and [Rating Act 1971 \(c. 39\)](#), ss. [5–7](#)
- C2** S. 7(3) amended by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. [14](#) and [Rating Act 1971 \(c. 39\)](#), ss. [5–7](#)

Marginal Citations

- M1** 1964 c. 70.

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 7.