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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 285**

**The Docks and Harbours (Rateable  
Values) (Scotland) Order 2000**

**Apportionment**

5. Where an undertaking carried on by an authority in any financial year consists of or comprises lands and heritages in two or more rating areas which fall within the prescribed class of lands and heritages, the rateable value determined in accordance with article 4 shall be apportioned among the councils for the rating areas concerned in the proportion which the relevant income attributable to such lands and heritages in each rating area bears to the relevant income attributable to all such lands and heritages consisting of or comprising the undertaking.