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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 285**

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

**Supplementary**

6.—(1) Subject to paragraph (2), where the undertaking carried on by an authority in any financial year consists of or comprises lands and heritages in any valuation area which fall within the prescribed class of lands and heritages, the authority shall furnish to the local assessor for that area, on or before 30th June of that financial year, a statement certified by the authority which shall specify—

- (a) the relevant income and the relevant expenditure of the authority for whichever of the periods is applicable for the purposes of article 4(3);
  - (b) particulars of any amount excluded from the definition of relevant income in article 2(1); and
  - (c) where an undertaking consists of or includes lands and heritages in two or more rating areas, the proportion of that relevant income which is attributable to the lands and heritages which fall within the prescribed class of lands and heritages in each rating area.
- (2) In the application of paragraph (1) to the financial year 2000-01—
- (a) there shall be substituted, for the words “30th June of that financial year”, the words “31st July 2000”; and
  - (b) there shall be substituted, for the words “article 4(3)”, the words “article 4(2)”.