
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 37(1) of the Local Government (Scotland) Act 1975 to postpone the next year of non-domestic rating revaluation to 2017 – 2018. As a consequence, it revokes the Valuation (Postponement of Revaluation) (Scotland) Order 1982 which provided that the quinquennial revaluations should run from 1985–1986.