SCOTTISH STATUTORY INSTRUMENTS

2015 No. 51

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 2015

Made - - - - - 3rd February 2015

Laid before the Scottish Parliament 5th February 2015

Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment Order 2015 and comes into force on 1st April 2015.

Amendment of the Valuation Timetable (Scotland) Order 1995

- **2.** In article 2 (interpretation) of the Valuation Timetable (Scotland) Order 1995(**b**), in the definition of "year of revaluation", for "1995-96" substitute "2017-18".
- **3.** Nothing in article 2 affects the continuing operation of the Valuation Timetable (Scotland) Order 1995 in relation to any valuation roll which came into force on or before 1st April 2010.

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House, Edinburgh 3rd February 2015

⁽a) 1956 c.60; section 13(1) was extended by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c.12) and amended by paragraph 20(a) of Schedule 6 to the Local Government (Scotland) Act 1975 (c.30). The functions of the Secretary of State were transferred to the Scotlish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

⁽b) S.I. 1995/164, amended by S.I. 1995/2455, S.I. 1997/1781, S.S.I. 2000/76 and S.S.I. 2007/81.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Valuation Timetable (Scotland) Order 1995 to reflect the fact that the next year of non-domestic rating revaluation was postponed from 2015-16 to 2017-18 by the Valuation (Postponement of Revaluation) (Scotland) Order 2013.

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