



Rating Act 1971

1971 CHAPTER 39

PART II

AGRICULTURAL DERATING IN SCOTLAND

5 Livestock buildings.

(1) Notwithstanding anything in section 7(2) of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings), any lands and heritages consisting of—

- (a) one or more buildings (other than a dwelling-house) to which this section applies; or
- (b) any land occupied together with and used solely in connection with the use of such building or buildings;

shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of that Act (which provides that no agricultural lands and heritages shall be entered in the valuation roll).

(2) Subject to subsections (3) to (5) of this section, this section applies to—

- (a) any building used for the purpose of the keeping or breeding of livestock;
- (b) any building which is occupied together with one or more buildings falling within paragraph (a) above and is used in connection with the operations carried on in that building or those buildings.

(3) Subject to section 8 of this Act, this section does not apply to a building used as mentioned in subsection (2)(a) of this section by virtue of that subsection, unless either—

- (a) it is solely so used; or
- (b) it is occupied together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(a) of this section is its sole use.

*Changes to legislation: There are currently no known outstanding effects
 for the Rating Act 1971, Section 5. (See end of Document for details)*

- (4) Subject to section 8 of this Act, this section does not apply to a building occupied and used as mentioned in subsection (2)(b) of this section by virtue of that subsection unless either—
- (a) it is solely so used; or
 - (b) it is occupied also together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(b) of this section is its sole use.
- (5) This section does not apply to a building used as mentioned in subsection (2)(a) or (2)(b) of this section unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than [^{F1}two hectares]; but in determining for the purposes of this subsection—
- (a) whether a building is surrounded by or contiguous to an area of agricultural land; or
 - (b) whether an area surrounding or contiguous to a building is an area of agricultural land and what is the size of such an area;
- there shall be disregarded any road, railway or watercourse, any agricultural building as defined in the said section 7(2) or a building which is treated as agricultural lands and heritages by virtue of section 14 of the Act of 1963 or this Part of this Act for the purposes of section 7(3) of the Act of 1956, and, if occupied together with the building first-mentioned in this subsection, also any other building and any land which is not agricultural land.
- (6) In this section—
- “livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land;
- “railway” includes the former site of a railway from which railway lines have been removed.

Textual Amendments

F1 Words substituted by [S.I. 1977/2007, Sch. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the Rating Act 1971, Section 5.