



# Rating Act 1971

## 1971 CHAPTER 39

### PART II

#### AGRICULTURAL DERATING IN SCOTLAND

#### **7 Buildings occupied by bodies corporate and certain associations.**

Notwithstanding anything in section 7(2) of the Act of 1956—

- (a) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate, and is used solely in connection with agricultural operations carried on by the body or any member thereof on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or any member thereof, and
- (b) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate or of an association to which section 14(2) of the Act of 1963 applies and which is used either—
  - (i) solely in connection with operations carried on in a building or buildings to which section 5(2)(a) of this Act applies and which is or are occupied by or on behalf of the body or association or any member of the body or association, or
  - (ii) partly as mentioned in sub-paragraph (i) above and partly in connection with agricultural operations carried on by the body or the association or any member of the body or association on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or association or any member of the body or association, and
- (c) any land occupied together with any such building as is mentioned in any of the foregoing paragraphs and used solely in connection with the use of the building,

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 the Act of 1956.

**Changes to legislation:**

There are currently no known outstanding effects for the Rating Act 1971, Section 7.