



# Rating and Valuation (Amendment) (Scotland) Act 1984

## 1984 CHAPTER 31

### PART II

#### *Valuation*

#### [<sup>F1</sup>15] **Percentage derating of static caravans.**

After section 3 of the Rating (Caravan Sites) Act 1976 there shall be inserted the following section—

**“ Percentage derating of static caravans.**

- (1) The Secretary of state may by order provide that the rateable value of a caravan site to which this section applies shall be the sum of the following amounts—
  - (a) the amount produced by deducting from the aggregate net annual value of the caravan pitches on the site, which are caravan pitches to which this section applies, such percentage of that aggregate value as may be specified in the order;
  - (b) the amount of the net annual value of so much of the site as does not consist of those pitches.
- (2) This section applies to any caravan site which is treated under section 3(1) above as a single unit of lands and heritages.
- (3) This section applies to caravan pitches—
  - (a) each of which when taken under section 3(5)

above, as including the caravan for the time being on it, would constitute a dwelling-house for the purposes of section 7 of the Local Government (Scotland) Act 1966 (reduction of rates on dwellings by reference to the domestic element);

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**Changes to legislation:** There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984, Section 15. (See end of Document for details)

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- (b) each of which is separately occupied by a person other than the site operator; and
  - (c) none of which has been entered separately in the valuation roll under section 3(8A) above.
- (4) An order under this section shall be made by statutory instrument which shall be laid before the Commons House of Parliament and shall not have effect until approved by a resolution of that House.”.]

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**Textual Amendments**

**F1** S. 15 repealed (*retrospectively*) by 1991 c. 2, s. 2(5)

**Changes to legislation:**

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