

SCHEDULES

SCHEDULE 12

AMENDMENTS

PART II

SCOTLAND

Valuation and Rating (Scotland) Act 1956 (c. 60)

4 In section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of certain values of lands and heritages) after subsection (8) there shall be inserted the following subsections—

“(8A) The Secretary of State may by regulations made under this subsection prescribe—

- (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

(8B) Regulations made under subsection (8A) above—

- (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
- (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
- (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”