



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART I

VALUATION

[^{F1}6A Power of Secretary of State to combine and divide lands and heritages.

(1) The Secretary of State may by order provide that, for all purposes of the Valuation Acts—

(a) lands and heritages specified in the order which would, apart from the order, be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry;

[^{F2}(aa) lands and heritages so specified which would, apart from the order, be treated as justifying separate entries in two or more valuation rolls shall, subject to subsection (1B)(b) below, be treated as if they justified only one entry in a single valuation roll;]

and

(b) lands and heritages so specified which would, apart from the order, be treated as justifying only one entry in the valuation roll shall be treated as justifying separate entries,

and an order under paragraph (b) above shall specify which parts of the lands and heritages concerned are to be treated as justifying separate entries.

[An order specifying lands and heritages for the purposes of paragraph (a) of ^{F3}(1A) subsection (1) above may also provide rules to determine who is to be treated as owner or occupier of any of the specified lands and heritages.]

[An order specifying lands and heritages for the purposes of paragraph (aa) of ^{F4}(1B) subsection (1) above may provide that the lands and heritages are to be entered—

(a) in the valuation roll for the area of the rating authority specified in the order; or

(b) subject to subsection (1C) below, in each of the valuation rolls in which they would, apart from the order, be entered separately at a proportion, calculated

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 6A. (See end of Document for details)

in the manner set out in the order, of the rateable value assessed by virtue of paragraph (aa) above.

- (1C) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may not permit a rateable value assessed by virtue of paragraph (aa) above to be apportioned so as to cause the total of the apportioned values to amount to a value other than the rateable value so assessed.
- (1D) Before making an order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think appropriate.]
- (2) An order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F1** S. 6A inserted (4.1.1995) by 1994 c. 39, s. 161; S.I. 1994/3150, art. 3
- F2** S. 6A(1)(aa) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(b), 62(2); S.S.I. 2003/134, art. 2(1), Sch.
- F3** S. 6A(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), Sch. 3 para. 1; S.I. 1997/1097, art. 3(c)
- F4** S. 6A(1B)-(1D) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(a), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

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