



# Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

## PART I

### VALUATION

#### [<sup>F1</sup>8AA Exemption from valuation and rating of certain moorings.]

- (1) For the purpose of ascertaining the net annual value of any lands and heritages no account shall be taken of any mooring to which this section applies.
- (2) This section applies to any mooring—
  - (a) used or intended to be used by a boat or ship; and
  - (b) equipped only with a buoy attached to an anchor weight or other device—
    - (i) which rests on or in the bed of the sea or any river or other waters when in use; and
    - (ii) which is designed to be raised from that bed from time to time.]

#### Textual Amendments

- F1** S. 8AA inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 18

**Status:**

Point in time view as at 01/04/2000.

**Changes to legislation:**

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 8AA.