



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

45 Rateable value of industrial and freight transport lands and heritages.

- (1) The annual value of any industrial or freight transport lands and heritages so far as occupied and used or treated as occupied and used for industrial or freight transport purposes shall be—
 - (a) for the purpose of any rate leviable under a public general Act with respect to which no special provision is made in any local Act a sum arrived at by dividing the net annual value by four, which sum shall be the rateable value; and
 - (b) for the purpose of any rate leviable under a local Act or under a public general Act with respect to which special provisions are made in a local Act a sum arrived at by dividing by four the annual value on which such rate would be leviable if this Act had not passed:

Provided that in each of the foregoing cases where the value directed to be divided is arrived at after adjustment in accordance with subsection (7) of section twelve of the Act of 1926, or section forty five of the Burgh Police (Scotland) Act, 1903, or any corresponding provision of a local Act, the division directed by this section shall be made before such adjustment, and such adjustment shall thereafter be made.

- (2) Where provision is made by a local Act for rates being levied in respect of lands and heritages belonging to any undertaking at a reduced rate per pound or upon a reduced valuation of the lands and heritages or other provisions are made by such an Act in consequence of the undertaking providing services which would otherwise have been provided by the local authority, the Secretary of State may, on application by the local authority or by the undertaking, by order make such modifications or amendments of the provisions of the local Act as are equitable in the circumstances, and the provisions of subsections (5) and (6) of section twelve of the Act of 1926 (relating to the procedure

Status: This is the original version (as it was originally enacted).

with respect to orders thereunder) shall apply with respect to orders made under this subsection.