STATUTORY INSTRUMENTS

1968 No 198 (S.13)

RATING AND VALUATION

The Rating (Charitable Institutions) (Scotland) Order 1968

14th February 1968 Made Laid before Parliament 23rd February 1968 Coming into Operation 26th February 1968

In exercise of the powers conferred on me by section 4(4) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962(a), and of all other powers enabling me in that behalf, I hereby make the following order:-

- 1. This order may be cited as the Rating (Charitable Institutions) (Scotland) Order 1968 and shall come into operation on 26th February 1968.
- 2. This order shall have effect in the rating areas concerned from the beginning of the financial year in which it is made.
- 3. The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.
- 4. The provisions of Schedule 1 to the Local Government (Financial Provisions etc.) (Scotland) Act 1962, as amended (c), are hereby further amended as follows:--

for the words "and Heriot Watt" there shall be substituted the words "Heriot Watt, Dundee and Stirling".

William Ross.

One of Her Majesty's Principal Secretaries of State.

St. Andrew's House. Edinburgh, 1. 14th February 1968.

EXPLANATORY NOTE

(This Note is not part of the order.)

This order adds the Universities of Dundee and Stirling to the institutions which are excluded from the rating relief of one-half conferred on certain charitable organisations by section 4(2) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, and has been made so as to have retrospective effect as from 16th May 1967, under section 4(4) of that Act.

⁽a) 1962 c. 9. (b) 1889 c. 63. (c) S.I. 1964/2016, 1966/174 (1964 III, p. 5089; 1966 I, p. 362) are relevant.