

1989 No. 2361 (S.153)

RATING AND VALUATION

The Valuation (Stud Farms) (Scotland) Order 1989

<i>Made</i>	<i>13th December 1989</i>
<i>Laid before Parliament</i>	<i>21st December 1989</i>
<i>Coming into force</i>	<i>20th January 1990</i>

The Secretary of State, in exercise of the powers conferred on him by section 7B(2)(a) of the Valuation and Rating (Scotland) Act 1956(a) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Valuation (Stud Farms) (Scotland) Order 1989 and shall come into force on 20th January 1990.

Specified Amount

2. For the purposes of section 7B of the Valuation and Rating (Scotland) Act 1956 (rateable value of certain buildings used for breeding or rearing horses) the amount specified is £2,500.

St Andrew's House, Edinburgh
13th December 1989

James Douglas-Hamilton
Parliamentary Under Secretary of State,
Scottish Office

(a) 1956 c.60; section 7B was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 4.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 7B of the Valuation and Rating (Scotland) Act 1956 (c.60), as inserted by paragraph 4 of Schedule 6 to the Local Government and Housing Act 1989 (c.42), makes provision for the reduction of the rateable value of lands and heritages which comprise or include buildings used for the breeding and/or rearing of horses and occupied with agricultural land or agricultural buildings. The rateable value of those lands and heritages is to be ascertained by making a deduction from what would otherwise be their rateable value. The amount of the deduction is either such amount as is specified by the Secretary of State by order or the amount which would otherwise be the rateable value of those buildings, whichever is the smaller.

This Order specifies the amount for this purpose as £2,500.

Section 7B of the 1956 Act was brought into force by article 3 of and Schedule 1 to the Local Government and Housing Act 1989 (Commencement No. 1) Order 1989 (SI 1989/2180) on 1st December 1989 but only for the purposes of and in relation to the financial year 1990-91 and each subsequent financial year.

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