
STATUTORY INSTRUMENTS

1991 No. 915

The Caravan Sites and Pitches (Rateable Values) (Scotland) Order 1991

Caravan pitches

4. For the purposes of section 6(1) of the 1975 Act, the rateable value of any caravan pitch falling within the class of lands and heritages prescribed in article 3 above shall be the amount produced by deducting from the net annual value of those lands and heritages sixty per cent of that value.