

*These notes relate to the Local Government in Scotland Act
2003 (asp 1) which received Royal Assent on 11 February 2003*

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 5 – Rating and council tax

Section 30 – Derating of automatic telling machine sites

86. This section provides that for any financial year beginning on or after 1 April 2003, the sites of automatic telling machine which are within a settlement identified in a rating authority's rural settlement list shall not be entered in the valuation roll. This provision does not apply to the sites of automatic telling machines which are located within buildings occupied by a bank or a building society which provides other services.