

*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 31 – Derating of certain buildings used in connection with agricultural operations

87. This section amends section 14 of the [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c.12\)](#) to further extend the current exemption from rates available to certain buildings used in connection with agricultural operations to reflect modern farming practices so that where farmers work on other agricultural land, perhaps on a share or contract basis, or through the pooling of resources or machinery, the exemption will apply. This amendments made by this section will have effect from 1 April 2003.