



Local Government in Scotland Act 2003

2003 asp 1

PART 5

RATING AND COUNCIL TAX

31 Derating of certain buildings used in connection with agricultural operations

In section 14 (which provides that certain buildings used in connection with agricultural operations are not to be entered on the valuation roll) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)—

- (a) in subsection (1)(a), the words “being agricultural land occupied by that person,” are repealed;
- (b) in subsection (2)(b)—
 - (i) the word “for” is repealed; and
 - (ii) for the words from “occupied”, where it first occurs, to “land”, where it second occurs, there is substituted “is to be treated as a reference to such land only so far as it is”;
- (c) in subsection (3), the words “not more than twenty” are repealed; and
- (d) after subsection (4) there is inserted—

“(5) The amendments to subsections (1)(a) and (2)(b) (which removed, in relation to persons but not in relation to associations, the requirement that the building must be used in connection with agricultural operations on land occupied by the occupier of the building) and (3) above (which removed the upper limit of members of an association) made by section 31 of the Local Government in Scotland Act 2003 (asp 1) are to have effect only as respects the year 2003-04 and subsequent years.”.