



# Valuation and Rating (Exempted Classes) (Scotland) Act 1976

## 1976 CHAPTER 64

### 2 Provisions supplementary to section 1.

- (1) The Secretary of State may direct—
- (a) an assessor not to enter in the valuation roll,
  - <sup>F1</sup>(b) . . . . .
- lands and heritages of a type specified in the direction given by the Secretary of State, being lands and heritages which lie wholly or partly on, over or under the bed of the sea but which are not of a type then prescribed in an order under section 1 of this Act.
- (2) Notwithstanding anything in [<sup>F2</sup>sections 1 and 2] of the Act of 1975, on receipt of a direction under subsection (1) above—
- (a) an assessor shall not enter lands and heritages of a type specified in the direction in the valuation roll,
  - <sup>F3</sup>(b) . . . . .
- unless and until the Secretary of State revokes the direction given under subsection (1) above.
- (3) The Secretary of State shall, as soon as possible after giving a direction under subsection (1) above, inform the assessor <sup>F4</sup>. . . whether or not he intends to make an order under section 1 of this Act; and if he does not so intend, he shall revoke the direction.

#### Textual Amendments

- F1** S. 2(1)(b) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F2** Words in s. 2(2) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 15**; S.I. 1997/1097, **art. 3**
- F3** S. 2(2)(b) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F4** Words in s. 2(3) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the Valuation and Rating (Exempted Classes) (Scotland) Act 1976, Section 2.