SCOTTISH STATUTORY INSTRUMENTS

2005 No. 105

RATING AND VALUATION

The Valuation (Stud Farms) (Scotland) Order 2005

Made - - - -	*1st March 2005*
Laid before the Scottish Parliament - - - -	*3rd March 2005*
Coming into force - -	*1st April 2005*

The Scottish Ministers, in exercise of the powers conferred by section 7B(2)(a) of the Valuation and Rating (Scotland) Act 1956(**1**) and paragraph 4(2B)(c) of Schedule 2 to the Local Government and Rating Act 1997(**2**) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Valuation (Stud Farms) (Scotland) Order 2005 and shall come into force on 1st April 2005.

Specified amount

2. For the purposes of section 7B of the Valuation and Rating (Scotland) Act 1956 (rateable value of certain buildings used for breeding or rearing horses), the amount specified is £3,500.

Prescribed amount

3. For the purposes of paragraph 4(2B)(c) of Schedule 2 to the Local Government and Rating Act 1997 (discretionary relief) the amount prescribed is £7,000.

Revocation

4. The Valuation (Stud Farms) (Scotland) Order 2003(**3**) is hereby revoked.

(**1**) 1956 c. 60; section 7B was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 4. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(**2**) 1997 c. 29; paragraph 4(2B) of Schedule 2 was inserted by the Local Government in Scotland Act 2003 (asp 1), section 28(4)(c).

(**3**) S.S.I. 2003/143.