SCOTTISH STATUTORY INSTRUMENTS

2000 No. 56

RATING AND VALUATION

The Valuation for Rating (Decapitalisation Rate) (Scotland) Amendment Regulations 2000

Made - - - -	*9th March 2000*
Laid before the Scottish Parliament - - - -	*10th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by section 6(8A) and (8B) of the Valuation and Rating (Scotland) Act 1956(**1**), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Valuation for Rating (Decapitalisation Rate) (Scotland) Amendment Regulations 2000 and shall come into force on 1st April 2000.

(2) These Regulations apply in relation to the valuation of any lands and heritages for the purposes of any valuation roll which comes into force on or after 1st April 2000.

Amendment of Regulations

2. The Valuation for Rating (Decapitalisation Rate) (Scotland) Regulations 1994(**2**) shall be amended as follows:–

(a) in regulation 2(1) (interpretation), there shall be added after the definition of "lands and heritages", the following definition:–

> ""MoD property" means property occupied by the Secretary of State for Defence or, if unoccupied, owned by the Secretary of State for Defence;";

(b) in regulation 2(2), for the words from "(a) a school" to the end of that paragraph, there shall be substituted the following:–

(**1**) 1956 c. 60; subsections (8A) and (8B) were inserted in section 6 by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 4, and fall to be read with subsections (8C) and (8D) of that section (inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 5). 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**) S.I.1994/3256.