

2013 No. 113

RATING AND VALUATION

**The Valuation (Postponement of Revaluation) (Scotland) Order
2013**

Made - - - - *27th March 2013*

Coming into force - - *28th March 2013*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 35(2) and 37(3) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

In accordance with section 37(4) of that Act(b), a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Valuation (Postponement of Revaluation) (Scotland) Order 2013 and comes into force on the day after the day on which it is made.

Postponement of revaluation

2. In section 37(1) (general interpretation) of the Local Government (Scotland) Act 1975(c), in the definition of “year of revaluation”, for “1985–86” substitute “2017–18”.

Revocation

3. The Valuation (Postponement of Revaluation) (Scotland) Order 1982(d) is revoked.

JOHN SWINNEY
A member of the Scottish Government

St Andrew’s House,
Edinburgh
27th March 2013

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- (a) 1975 c.30. Section 37(3) was inserted by section 1 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23). 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).
- (b) Section 37(4) was inserted by section 1 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23) and has been modified by section 118(2) of the Scotland Act 1998 (c.46) and paragraph 5 of schedule 3 to the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).
- (c) Section 37(1) was relevantly amended by S.I. 1982/1122.
- (d) S.I. 1982/1122.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 37(1) of the Local Government (Scotland) Act 1975 to postpone the next year of non-domestic rating revaluation to 2017 – 2018. As a consequence, it revokes the Valuation (Postponement of Revaluation) (Scotland) Order 1982 which provided that the quinquennial revaluations should run from 1985–1986.