



Rating Act 1971

1971 CHAPTER 39

An Act to extend the provisions relating to the exemption from rating of land and buildings used in connection with agriculture. [27th May 1971]

Editorial Information

X1 The text of ss. 5–8, 10 have been taken from S.I.F. Group 103:2 (Rating: Scotland), s. 11 from S.I.F. Group 103:1 (Rating: England and Wales); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

Modifications etc. (not altering text)

C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

PART I

1–4 ^{F1}

Textual Amendments

F1 Ss. 1–4 repealed (subject to the savings in S.I. 1990/777, reg. 4, [Sch. 2](#)) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, [Sch. 13 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Rating Act 1971. (See end of Document for details)

PART II

AGRICULTURAL DERATING IN SCOTLAND

5 **Livestock buildings.**

(1) Notwithstanding anything in section 7(2) of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings), any lands and heritages consisting of—

- (a) one or more buildings (other than a dwelling-house) to which this section applies; or
- (b) any land occupied together with and used solely in connection with the use of such building or buildings;

shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of that Act (which provides that no agricultural lands and heritages shall be entered in the valuation roll).

(2) Subject to subsections (3) to (5) of this section, this section applies to—

- (a) any building used for the purpose of the keeping or breeding of livestock;
- (b) any building which is occupied together with one or more buildings falling within paragraph (a) above and is used in connection with the operations carried on in that building or those buildings.

(3) Subject to section 8 of this Act, this section does not apply to a building used as mentioned in subsection (2)(a) of this section by virtue of that subsection, unless either—

- (a) it is solely so used; or
- (b) it is occupied together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(a) of this section is its sole use.

(4) Subject to section 8 of this Act, this section does not apply to a building occupied and used as mentioned in subsection (2)(b) of this section by virtue of that subsection unless either—

- (a) it is solely so used; or
- (b) it is occupied also together with agricultural land, and is used also in connection with agricultural operations on that land, and that other use together with the use mentioned in subsection (2)(b) of this section is its sole use.

(5) This section does not apply to a building used as mentioned in subsection (2)(a) or (2)(b) of this section unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than [^{F2}two hectares]; but in determining for the purposes of this subsection—

- (a) whether a building is surrounded by or contiguous to an area of agricultural land; or
- (b) whether an area surrounding or contiguous to a building is an area of agricultural land and what is the size of such an area;

there shall be disregarded any road, railway or watercourse, any agricultural building as defined in the said section 7(2) or a building which is treated as agricultural lands and heritages by virtue of section 14 of the Act of 1963 or this Part of this Act for the purposes of section 7(3) of the Act of 1956, and, if occupied together with the building

Changes to legislation: There are currently no known outstanding effects for the Rating Act 1971. (See end of Document for details)

first-mentioned in this subsection, also any other building and any land which is not agricultural land.

(6) In this section—

“livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land;

“railway” includes the former site of a railway from which railway lines have been removed.

Textual Amendments

F2 Words substituted by [S.I. 1977/2007, Sch. 1](#)

6 Buildings occupied in connection with bee-keeping.

Notwithstanding anything in section 7(2) of the Act of 1956, a building (other than a dwelling-house)—

- (a) which is occupied by a person keeping bees and which is used solely in connection with the keeping of those bees, and
- (b) in respect of which the same condition is satisfied as has to be satisfied under subsection (5) of section 5 of this Act for a building used as mentioned in subsection (2)(a) or (b) of that section to be a building to which that section applies,

shall be treated as respects the year 1971-72 and subsequent years as agricultural lands and heritages for the purposes of section 7(3) of the Act of 1956.

7 Buildings occupied by bodies corporate and certain associations.

Notwithstanding anything in section 7(2) of the Act of 1956—

- (a) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate, and is used solely in connection with agricultural operations carried on by the body or any member thereof on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or any member thereof, and
- (b) a building (other than a dwelling-house) which is occupied by or on behalf of a body corporate or of an association to which section 14(2) of the Act of 1963 applies and which is used either—
 - (i) solely in connection with operations carried on in a building or buildings to which section 5(2)(a) of this Act applies and which is or are occupied by or on behalf of the body or association or any member of the body or association, or
 - (ii) partly as mentioned in sub-paragraph (i) above and partly in connection with agricultural operations carried on by the body or the association or any member of the body or association on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by or on behalf of the body or association or any member of the body or association, and
- (c) any land occupied together with any such building as is mentioned in any of the foregoing paragraphs and used solely in connection with the use of the building,