



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Local authority apportionments etc.

12^{F1}

Textual Amendments

F1 S. 12 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)

13 **Amendment of the Act of 1963.**

As respects the year 1967-68 and subsequent years the Act of 1963 shall have effect as follows—

(a)^{F2}

(b) Section 9(5) of the Act of 1963 (which relates to the determination of weighted population) shall be amended by substituting for the words “in accordance with the provisions of Schedule 2 to this Act” the words “in such manner as may be prescribed by a rate support grant order made under section 3 of the Local Government (Scotland) Act 1966”.

(c)^{F2}

Textual Amendments

F2 S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975](#) (c. 30), [Sch. 7](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

Modifications etc. (not altering text)

- C1** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

14 ^{F3}

Textual Amendments

- F3** S. 14 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

Valuation and Rating

15 Valuation according to tone of roll.

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act [^{F4}for a year other than a year of revaluation][^{F4}at any time the valuation roll is in force], the value or altered value to be ascribed to lands and heritages shall not exceed the value which would have been ascribed thereto in that roll if the lands and heritages to which the entry relates had for valuation purposes been subsisting throughout the year before the last year of revaluation, on the assumptions that at the time by reference to which that value would have been ascertained—
- (a) the lands and heritages were in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and
 - (b) the locality in which the lands and heritages are situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.
- (2) In this section “relevant factors” means any of the following, so far as material to the valuation of lands and heritages, namely—
- (a) the mode or category of occupation of the lands and heritages;
 - (b) the quantity of minerals or other substances in or extracted from the lands and heritages;
 - (c) the volume of trade or business carried on on the lands and heritages.
- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of lands and heritages would have fallen to be ascertained if this section had not been enacted.
- (4) This section does not apply to lands and heritages which are occupied by a public utility undertaking and of which the value falls to be ascertained by reference to the profits of the undertaking carried on therein.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

Textual Amendments

- F4** Words “at any” to “force” substituted for words “for” to “revaluation” (16.9.1975) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\)](#), [Sch. 6 Pt. II para. 32](#)

16 Determination of cumulo rateable value and rateable value pertaining to water undertakings.

For the purposes of the levying of rates in respect of the year 1967-68 and of any subsequent year the cumulo rateable value and the rateable value of lands and heritages occupied for the purposes of a water undertaking shall be taken to be the values respectively determined in accordance with the provisions of Schedule 2 to this Act.

Modifications etc. (not altering text)

- C2** S. 16, Sch. 2 repealed in respect of any year subsequent to 1984–85 by [S.I. 1985/197](#), [art. 8](#)

F5 17

Textual Amendments

- F5** S. 17 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); [S.I. 1994/3150](#), [art. 4\(d\)](#), [Sch. 2](#)

F6 18

Textual Amendments

- F6** S. 18 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); [S.I. 1997/1097](#), [art. art. 3\(d\)](#)

19 Gas and Electricity Boards: rating of showrooms.

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the ^{M1}Local Government Act 1948, section 24(2) of the ^{M2}Valuation and Rating (Scotland) Act 1956 . . . ^{F7}, be liable to be rated in respect of any shop, room or other place occupied and used by the authority wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas or, as the case may be, electricity; and accordingly any such shop, room or other place shall be included in the valuation roll for the area in which it is situated.
- (2) In determining whether any such shop, room or other place is wholly or mainly occupied and used as aforesaid, use for the receipt of payments for gas or electricity consumed shall be disregarded.
- (3) This section applies to the following authorities, that is to say, [^{F8}the British Gas Corporation], the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

Textual Amendments

- F7** Words repealed by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(a\)](#), [Sch. 8](#)
F8 Words substituted by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(b\)](#)

Modifications etc. (not altering text)

- C3** Ss. 17(1)(2), 19 repealed so far as relating to Scottish Electricity Board (as defined) for any year commencing on or after 1.4.1978 by [S.I. 1978/1175](#), [art. 9](#), [Sch.](#)
C4 S. 19 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by [S.I. 1978/1176](#), [art. 9](#), [Sch.](#)
C5 S. 19 repealed for any year commencing on or after 1.4.1978, so far as relating to the Board (the British Railways Board, the National Freight Corporation and any subsidiary of that Board and Corporation) in Scotland, by [S.I. 1978/1174](#), [art. 9](#), [Sch.](#)

Marginal Citations

- M1** [1948 c. 26](#).
M2 [1956 c. 60](#).

F9²⁰

Textual Amendments

- F9** S. 20 repealed (1.4.1995) by [1994 c. 39](#), s. 180(2), [Sch. 14](#); [S.I. 1994/3150](#), [art. 4\(d\)](#), [Sch. 2](#)

21 Amendment of section 22 of the Valuation and Rating (Scotland) Act 1956.

In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for the paragraphs (a) and (b) there shall be substituted the words “any premises to which this subsection applies, which belong to or are held by a religious body, so long as the use of the premises is wholly or mainly for purposes connected with that body and no profit is derived by that body from the use of the premises for any other purpose.

This subsection applies to any church, chapel, meeting place, church hall, chapel hall or other similar building.” ; and accordingly subsection (4)(b) of the said section 22 shall cease to have effect.

Modifications etc. (not altering text)

- C6** The text of ss. 13 para. (b), 21, 48(1), [Sch. 5 paras. 2, 5](#) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

22 Complaints regarding omissions from the valuation roll.

- (1) Any person interested may complain to the [^{F10}First-tier Tribunal for Scotland] for a valuation area (which terms in this section have the same meaning as in the ^{M3}Valuation and Rating (Scotland) Act 1956) to the effect—

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- [^{F11}(a)] that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included; [^{F12}or
- (b) that lands and heritages consisting of a pitch for a caravan have been treated as part of a single unit of lands and heritages by virtue of section 3(1) of the Rating (Caravan Sites) Act 1976 and ought to be separately entered in such valuation roll;]

^{F13}
...

- (2) After hearing a complaint under this section the [^{F10}First-tier Tribunal for Scotland] may dismiss it or may direct that such entry be made in the Valuation roll as respects the lands and heritages concerned as may be specified in the direction.
- (3) A decision made under the last foregoing subsection shall be subject to appeal by way of stated case in the manner provided by section 7 of the ^{M4}Valuation of Lands (Scotland) Amendment Act 1879.

Textual Amendments

- F10** Words in s. 22 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F11** “a” inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\)](#), s. 3(8) which provided that s. 22 should have effect as if that insertion were made after the word “effect”
- F12** Words inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\)](#), s. 3(8) which provided that s. 22 should have effect as if that insertion were made after the words “so included”
- F13** Words in s. 22(1) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(2)(b)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

- M3** 1956 c. 60.
- M4** 1879 c. 42.

23 Amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.

- (1) Any application for a stated case under section 7 of the ^{M5}Valuation of Lands (Scotland) Amendment Act 1879 may be made in writing within the prescribed period from the date of the decision of the Valuation Appeal Committee [^{F14}or the First-tier Tribunal for Scotland], or if the decision was made in the absence of any party intending to make such an application, within the prescribed period from the date of receipt by him of the notification of the decision, and accordingly in the said section 7 the words “and shall then declare himself dissatisfied with such determination” shall cease to have effect.
- (2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the ^{M6}Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

Textual Amendments

F14 Words in s. 23(1) inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(3)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

M5 1879 c. 42.

M6 1952 c. 47.

Rating of unoccupied property

^{F15} **24 Unoccupied lands and heritages.**

.....

Textual Amendments

F15 [S. 24](#) repealed (1.4.2023) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 19(2), 44(2)**; S.S.I. 2022/23, [reg. 2](#) (with [reg. 4](#))

[^{F16} **24A Lands and heritages partly unoccupied for a short time.**

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,
 until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall ^{F17}... be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
 - (d) the lands and heritages to which the apportionment relates becoming completely unoccupied.

^{F18}(4)

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(5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2) [F19] and (3) (a), (c) and (d)] above shall have effect in relation to that year accordingly.

F20(6)

(7) In this section “ financial year ” has the meaning assigned to it by section 96(5) of the M7 Local Government (Scotland) Act 1973.]

Textual Amendments

- F16 S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1
- F17 Words in s. 24A(2) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(3)(a), 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)
- F18 S. 24A(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(3)(b), 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)
- F19 Words in s. 24A(5) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(3)(c), 44(2); S.S.I. 2022/23, reg. 2
- F20 S. 24A(6) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(3)(d), 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

Marginal Citations

- M7 1973 c. 65.

[F21] **24B Certain lands and heritages to be treated as unoccupied.**

(1) For the purposes of [F22] section 24A] of this Act, [F23] a part of lands and heritages] shall be treated as unoccupied if, apart from this section, [F24] the part] would fall to be treated as occupied by reason only of there being kept on the [F25] part] plant, machinery or equipment—

- (a) which was last used on the [F26] part of the lands and heritages when it was last in use; or
- (b) which is intended for use on the [F27] part].

F28(2)

F28(3)

F28(4)]

Textual Amendments

- F21 S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1
- F22 Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(4)(a)(i), 44(2); S.S.I. 2022/23, reg. 2
- F23 Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 19(4)(a)(ii), 44(2); S.S.I. 2022/23, reg. 2

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- F24** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iii)**, 44(2); S.S.I. 2022/23, reg. 2
- F25** Word in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iv)**, 44(2); S.S.I. 2022/23, reg. 2
- F26** Words in s. 24B(1)(a) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(v)**, 44(2); S.S.I. 2022/23, reg. 2
- F27** Word in s. 24B(1)(b) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(vi)**, 44(2); S.S.I. 2022/23, reg. 2
- F28** S. 24B(2)-(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

25 [^{F29}Newly erected, altered etc. buildings: completion notices].

(1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of [^{F30}any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied], with respect to ^{F31} . . . the treatment of newly erected and altered buildings and the other matters there mentioned.

- ^{F32}(2)
- ^{F33}(3)
- ^{F33}(4)
- ^{F33}(5)

- Textual Amendments**
- F29** S. 25 heading substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(6)**, 44(2); S.S.I. 2022/23, reg. 2
 - F30** Words in s. 25(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(5)**, 44(2); S.S.I. 2022/23, reg. 2
 - F31** Words in s. 25(1) repealed (1.4.1995) by 1994 c. 39, s. 180(1)(2), Sch. 13 para. 67(2), **Sch. 14**; S.I. 1994/3150, art. 4(c)(iv)(d), **Sch. 2**
 - F32** S. 25(2) repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 34(a)**, Sch. 7
 - F33** S. 25(3)(4)(5) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

[^{F34}Exemption from payment of rates

- Textual Amendments**
- F34** Cross-heading for s. 25A inserted (1.4.1995) by 1994 c. 39, **s. 156**; S.I. 1994/3150, art. 4(a), **Sch. 1**

^{F35}**25A Remission of rates on account of hardship.**

Every rating authority may, on the application of any person liable to pay any rate levied by the authority, remit payment (in whole or in part) of the rate if the authority are satisfied that—

- (a) the person would sustain hardship if the authority did not do so; and

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

- (b) it is reasonable for the authority to do so, having regard to the interests of persons liable to pay council tax set by them.]

Textual Amendments

F35 S. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), Sch. 1

26, 27. **F36**

Textual Amendments

F36 Ss. 5, 5A, 7, 26, 27 repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 34, Sch. 6

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II.