



# Local Government etc. (Scotland) Act 1994

## 1994 CHAPTER 39

### PART IV

#### MISCELLANEOUS

#### *Valuation and rating*

#### 151 [F1Exclusion from valuation roll of fishings and fish counters]

- (1) On and after 1st April 1995 no <sup>F2</sup>... fishings or fish counters shall be entered in the valuation roll.
- (2) Nothing in subsection (1) above shall affect any right of a district salmon fishery board (within the meaning of section 40(1) of the <sup>M1</sup>Salmon Act 1986) to require the assessor to value and enter any rights of salmon fishing in the valuation roll for the purposes of fishery assessments only.
- (3) For the purposes of this section—
  - “fish counter” means any weir or other structure in inland waters primarily used for the purpose of counting fish; and
  - “inland waters” has the same meaning as in section 24(1) of the <sup>M2</sup>Salmon and Freshwater Fisheries (Protection) (Scotland) Act 1951.

#### Textual Amendments

- F1** S. 151 heading substituted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 74(3)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), sch. (with art. 3)
- F2** Words in s. 151(1) repealed (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 74(2)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), sch. (with art. 3)

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#### Marginal Citations

**M1** 1986 c. 62.

**M2** 1937 c. 28.

### 152 Amendment of definition of “lands and heritages”.

- (1) The <sup>M3</sup>Lands Valuation (Scotland) Act 1854 shall be amended as follows.
- (2) In section 42 (interpretation), in the definition of “lands and heritages”, for the words from “all machinery fixed” to the end of the first proviso substitute the words “ such class or classes of plant or machinery in or on any lands and heritages as may be prescribed by the Secretary of State by regulations ”.
- (3) After section 42 add—

#### “43 Regulations.

- (1) Regulations under section 42 of this Act may, if made so as to take effect other than at the beginning of a year of revaluation (within the meaning of the <sup>M4</sup>Local Government (Scotland) Act 1975), provide for the revaluation of any lands and heritages affected by the regulations.
- (2) The power to make regulations under the said section 42 shall be exercisable by statutory instrument.
- (3) Any statutory instrument containing regulations made under the said section 42 shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

#### Marginal Citations

**M3** 1854 c. 91.

**M4** 1975 c. 30.

### 153 Power of Secretary of State to prescribe amount of non-domestic rate.

- (1) For any financial year, the Secretary of State may by regulations prescribe that the amount payable as non-domestic rate in respect of any lands and heritages shall be such amount as may be determined in accordance with prescribed rules.
- (2) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit and such factors may, without prejudice to that generality, include the circumstances of persons by whom rates are payable.
- (3) Regulations under this section may make different provision in relation to different areas and different classes of lands and heritages and, without prejudice to that generality, may make different provision in relation to lands and heritages
  - [<sup>F3</sup>(a)] whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure;
  - [<sup>F4</sup>(b)] whose energy efficiency and greenhouse gas emissions fall into different categories prescribed for the purpose of this paragraph in rules under subsection (1)];

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[<sup>F5</sup>(c) which—

- (i) contribute to the net-zero emissions target (for example, by virtue of forming part of a district heating network) and those which do not so contribute,
- (ii) contribute as mentioned in sub-paragraph (i) and whose contributions fall into different categories prescribed for the purpose of this sub-paragraph in rules under subsection (1).]

[<sup>F6</sup>(3A) Regulations under this section may make provision in relation to how lands and heritages are to be determined to fall within a category prescribed for the purpose of subsection (3)(b) [<sup>F7</sup>or (c)(ii)] in rules under subsection (1).]

(4) Where regulations under this section apply in relation to any lands and heritages or class of lands and heritages, the non-domestic rate for the financial year to which the regulations relate shall be levied in respect of such lands and heritages, or class of lands and heritages, in accordance with the regulations.

[<sup>F8</sup>(4A) The Scottish Ministers may, during the financial year 2020-21, make regulations under subsection (1) prescribing rules, in accordance with which the amount payable as non-domestic rate may be reduced or remitted, which are to apply—

- (a) for the whole of that year, including the period prior to the regulations being made, or
- (b) for such period falling within that year as is specified in the regulations, including a period beginning prior to the regulations being made.]

(5) The power to make regulations under this section shall be exercisable by statutory instrument.

(6) Any instrument containing regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

[<sup>F9</sup>(7) In subsection (3)(c), “net-zero emissions target” has the meaning given by section A1(1) of the Climate Change (Scotland) Act 2009.]

#### Textual Amendments

- F3** S. 153(3)(a): words in s. 153(3) renumbered as s. 153(3)(a) (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(a)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F4** S. 153(3)(b) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F5** S. 153(3)(c) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(2)**, 44(2); S.S.I. 2020/327, sch.
- F6** S. 153(3A) inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 67(b)**, 100 (with s. 95); S.S.I. 2009/341, **art. 2(3)**
- F7** Words in s. 153(3A) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(3)**, 44(2); S.S.I. 2020/327, sch.
- F8** S. 153(4A) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), **sch. 4 para. 7(2)** (with s. 9)
- F9** S. 153(7) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 15(4)**, 44(2); S.S.I. 2020/327, sch.

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## 154 Rating of unoccupied lands and heritages.

For section 24 of the <sup>M5</sup>Local Government (Scotland) Act 1966 (liability to be rated in respect of certain unoccupied property) substitute—

### “24 Unoccupied lands and heritages.

- (1) Subject to subsection (2) below, no rates shall be payable in respect of lands and heritages which are unoccupied.
- (2) The Secretary of State may by regulations prescribe a class or classes of lands and heritages such as are mentioned in subsection (1) above for which the rates payable shall be the rates mentioned in subsection (3) below.
- (3) A person entitled to possession of lands and heritages which fall within a class prescribed by regulations under this section shall be liable to pay a rate equal to one half of the amount of the non-domestic rate which would have been payable if such lands and heritages had been occupied; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied by that person.
- (4) Where any lands and heritages fall within a class prescribed by regulations under subsection (2) above, such lands and heritages shall be treated for the purposes of section 4 of the <sup>M6</sup>Local Government (Financial Provisions etc.) (Scotland) Act 1962 as if they are being used for the purpose for which they were used when they were last occupied.
- (5) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”

#### Marginal Citations

**M5** 1966 c. 51.

**M6** 1962 c. 9.

## 155 Rating of lands and heritages partly unoccupied for a short time.

After section 24 of the <sup>M7</sup>Local Government (Scotland) Act 1966 insert—

### “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,

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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, subject to subsection (4) below, 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.
- (4) Where any lands and heritages fall within such class or classes of lands and heritages as may be prescribed by the Secretary of State by regulations, the value to be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll shall be the sum of—
- (a) the value apportioned to the occupied part of the lands and heritages; and
  - (b) one half of the value apportioned to the unoccupied part of the lands and heritages.
- (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), (3)(a), (c) and (d) and (4) above shall have effect in relation to that year accordingly.
- (6) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) In this section “financial year” has the meaning assigned to it by section 96(5) of the <sup>M8</sup>Local Government (Scotland) Act 1973.

#### **24B Certain lands and heritages to be treated as unoccupied.**

- (1) For the purposes of section 24 of this Act, lands and heritages shall be treated as unoccupied if, apart from this section, they would fall to be treated as occupied by reason only of there being kept on the lands and heritages plant, machinery or equipment—
- (a) which was last used on the lands and heritages when they were last in use; or
  - (b) which is intended for use on the lands and heritages.
- (2) Subsection (1) above applies to the unoccupied part of lands and heritages for the purposes of section 24A of this Act as it applies to unoccupied lands and heritages for the purposes of the said section 24.”

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**Marginal Citations**

M7 1966 c. 51.

M8 1973 c. 65.

**156 Remission of rates on account of hardship.**

After section 25 of the <sup>M9</sup>Local Government (Scotland) Act 1966 insert—

*“ Exemption from payment of rates*

**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
- (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.”.

**Marginal Citations**

M9 1966 c. 51.

<sup>F10</sup>**157** .....

**Textual Amendments**

F10 S. 157 repealed (27.7.2000) by S.I. 2000/2040, art. 2, Sch. Pt. I para. 15, Pt. III

**158 Grants in respect of certain rate rebates.**

In section 69 of the <sup>M10</sup>Local Government, Planning and Land Act 1980 (grants in respect of rebates under the <sup>M11</sup>Rating (Disabled Persons) Act 1978)—

- (a) after subsection (1) insert—

“(1A) Subject to subsection (1B) below, no grant shall be paid to any authority in respect of any rebates granted by that authority on or after 1st April 1995.

(1B) A grant shall be payable to any authority granting rebates under the said Act of 1978 in respect of non-domestic water and sewerage rates for the year beginning with 1st April 1995.”; and

- (b) after subsection (2) insert—

“(2A) Subsections (1A) and (1B) above extend to Scotland only.”.

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**Marginal Citations**

- M10 1980 c. 65.  
M11 1978 c. 40.

**159 Rating of enterprise zone.**

- (1) Schedule 32 to the Local Government, Planning and Land Act 1980 shall be amended in accordance with this section.
- (2) In paragraph 33(2) (meaning of exempt lands and heritages for purpose of paragraph 33)—
- (a) paragraph (a) shall cease to have effect; and
  - (b) for paragraph (b) substitute—
    - “(b) the rateable values of the lands and heritages are prescribed under or determined by virtue of an order under section 6 of the <sup>M12</sup>Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages),”.
- (3) In paragraph 34 (grants to compensate rating authorities for loss of revenue)—
- (a) in sub-paragraph (1)—
    - (i) at the beginning insert the words “ For the financial year 1995-96, ”; and
    - (ii) after “revenue” insert the words “ in respect of the non-domestic sewerage rate ”.

**Marginal Citations**

- M12 1975 c. 30.

**160 Further provision as to valuation by formula.**

In section 6 of the 1975 Act (valuation by formula of certain lands and heritages), after subsection (5) there shall be inserted the following subsection—

“(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.”.

**161 Power of Secretary of State to combine and divide lands and heritages.**

After section 6 of the <sup>M13</sup>Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

**“6A Power of Secretary of State to combine and divide lands and heritages.**

- (1) The Secretary of State may by order provide that, for all purposes of the Valuation Acts—

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- (a) lands and heritages specified in the order which would, apart from the order, be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry; and
- (b) lands and heritages so specified which would, apart from the order, be treated as justifying only one entry in the valuation roll shall be treated as justifying separate entries,

and an order under paragraph (b) above shall specify which parts of the lands and heritages concerned are to be treated as justifying separate entries.

- (2) An order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”.

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**Marginal Citations**

**M13** 1956 c. 60.

**162 Abolition of Scottish Valuation Advisory Council.**

- (1) The Scottish Valuation Advisory Council constituted under section 3 of the Valuation and Rating (Scotland) Act 1956 (“the 1956 Act”) shall cease to exist immediately before 1st April 1996.
- (2) In the 1956 Act—
  - (a) section 3; and
  - (b) in section 43(1) (interpretation), the definition of “Advisory Council”, shall cease to have effect.

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**Commencement Information**

**II** S. 162 wholly in force at 1.4.1996; s. 162 not in force at Royal Assent see s. 184(2); s. 162(1) in force at 1.4.1995 by S.I. 1994/3150, art. 4(a), **Sch. 1**; s. 162(2) in force at 1.4.1996 by S.I. 1996/323, art. 4(1)(a), **Sch. 1**



**Changes to legislation:**

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