



# Valuation and Rating (Scotland) Act 1956

## 1956 CHAPTER 60

### PART V

#### MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

#### **30 Calculation or apportionment of sums to be according to net annual valuation**

- (1) Where in pursuance of any enactment, statutory order or agreement any sum is required to be calculated according to the gross annual valuation of any area or is required to be apportioned and allocated among local authorities or other bodies according to the gross annual valuation of any two or more areas, such calculation or such apportionment and allocation, as the case may be, shall, on and after the sixteenth day of May, nineteen hundred and sixty-one, be made according to the net annual valuation of the area or areas in question.
- (2) Subsection (2) of section two hundred and eighteen of the Act of 1947 (which subsection contains provisions relating to the apportionment of expenditure among local authorities) shall on and after the date mentioned in the foregoing subsection have effect as if for the words " gross annual valuations " appearing therein there were substituted the words " net annual valuations ".

#### **31 Adaptation of Acts limiting expenditure by reference to gross annual or rateable valuation, etc.**

- (1) The Secretary of State may by order make such adaptations and adjustments as seem to him necessary in consequence of the passing of this Act or otherwise in any enactment in force at the passing of this Act whereby the expenditure of a local authority is limited by reference to the gross annual or the rateable valuation of any area or which contains a reference to a rate of a specified sum in the pound for any area.
- (2) The power to make orders conferred on the Secretary of State by this section shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**32 Amendment of s. 47 (4) of Local Government (Scotland) Act, 1929**

On and after the sixteenth day of May, nineteen hundred and fifty-seven, subsection (4) of section forty-seven of the Local Government (Scotland) Act, 1929 (which confers upon certain occupiers of industrial lands and heritages the right to recover in each year from the owner of such lands and heritages a sum equal to three times the owner's share of the rates payable in respect of such lands and heritages for that year) shall have effect as if for the words " said fifteenth day of May " there were substituted the words " fifteenth day of May, nineteen hundred and fifty-seven ".

**33 Amendment of ss. 239 to 241 of Act of 1947**

The deduction allowed to an owner of lands and heritages in pursuance of sections two hundred and thirty-nine, two hundred and forty and two hundred and forty-one of the Act of 1947 (which sections provide for the recovery from the owner of certain lands and heritages of the occupiers' rates payable in respect thereof) shall after the commencement of the year first commencing after the passing of this Act be two and one-half per centum or such larger sum not exceeding five per centum as the rating authority and the owner may in any case agree or as may, in default of such agreement, be fixed by the sheriff on application by the rating authority or the owner.

**34 Amendment of s. 248 of Act of 1947**

Section two hundred and forty-eight of the Act of 1947, (which provides that a claim against any person in respect of rates due by him shall have priority over other claims against such person) shall have effect as if the following proviso were inserted at the end of subsection (2), namely:—

“Provided that nothing in this section shall authorise the recovery from the person who has taken the goods and effects of any sum exceeding the amount recovered by that person under deduction of the expenses of and incidental to the taking of such goods and effects and their preservation and sale.”

**35 Amendment of s. 5 of Representation of the People Act, 1949**

- (1) On and after the sixteenth day of May first occurring after the passing of this Act, section five of the Representation of the People Act, 1949, shall, in so far as it qualifies for the local government franchise an owner of lands and heritages who does not occupy the same, cease to have effect, and accordingly paragraph (b) of subsection (1) of the said section shall on and after the said date have effect as if for the words " the owner or occupier as tenant of" there were substituted the words" occupying as owner or tenant".
- (2) On and after the sixteenth day of May, nineteen hundred and sixty-one, subsection (7) of the said section five shall have effect as if for paragraph (d) thereof there were substituted the following paragraph:—
  - “(d) the expression "yearly value " in relation to any lands and heritages shall mean—
    - (i) where the lands and heritages are separately entered in the valuation roll, the gross annual value appearing in the said roll in respect thereof or, in the case of lands and heritages for which the assessor is not required to ascertain a gross annual value, the net annual value appearing in respect thereof;

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- (ii) where the lands and heritages are not separately entered in the valuation roll, the gross annual value, or, in the case of lands and heritages for which the assessor is not required to ascertain a gross annual value, the net annual value, which would in the opinion of the registration officer appear in respect of such lands and heritages if they were separately entered in the said roll.”

**36 Amendment of Seventh Schedule to Housing (Scotland) Act, 1950**

On and after the sixteenth day of May first occurring after the passing of this Act the Seventh Schedule to the Housing (Scotland) Act, 1950 (which Schedule contains provisions for the purpose of determining the amount of the contributions which the Secretary of State is required or authorised under certain enactments to make to a local authority), shall have effect as if for sub-paragraph (2) of paragraph 5 thereof there were substituted the following sub-paragraph:—

“(2) The estimated expenditure for the financial year shall be the sum of the amounts ascertained under heads (c), (d) and (e) of the foregoing sub-paragraph and an amount equal to the owner's rates for the financial year in which the Valuation and Rating (Scotland) Act, 1956, passed”.

**37 Amendment of s. 1 of House Letting and Rating (Scotland) Act, 1911**

On and after the sixteenth day of May, nineteen hundred and sixty-one, section one of the House Letting and Rating (Scotland) Act, 1911 (which inter alia defines the expression " small dwelling-house " for the purposes of that Act) shall have effect as if for the reference to yearly rent or value there were substituted a reference to gross annual value.

**38 Amendment of s. 1 (9) of Land Drainage (Scotland) Act, 1941**

On and after the sixteenth day of May, nineteen hundred and sixty-one, subsection (9) of section one of the Land Drainage (Scotland) Act, 1941, shall have effect as if for the words from " in proportion to the gross annual value " to the end of the subsection there were substituted the words " in such proportions as, failing agreement, may be determined by the Secretary of State ".

**39 Amendment of s. 30 (2) of Agriculture (Scotland) Act, 1948**

On and after the sixteenth day of May, nineteen hundred and sixty-one, subsection (2) of section thirty of the Agriculture (Scotland) Act, 1948, shall have effect as if for the second paragraph thereof there were substituted the following paragraph:—

“For the purposes of this subsection the annual value of land shall be taken to be the annual value thereof as determined for the purposes of income tax under Schedule A set out in section eighty-two of the Income Tax Act, 1952, at the time when the notice under the foregoing subsection was given or, if the land is not a unit for which the annual value was then determined for those purposes, such proportion of the annual value as so determined of the lands and heritages of which it forms part as the Land Court may determine to be appropriate.”

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#### **40 Adaptation of local Acts**

- (1) Without prejudice to any other provisions of this Act, if the Secretary of State, on the application of any local authority or any person concerned, is satisfied that the provisions of any local Act passed before the coming into operation of this Act should be adapted in consequence of the provisions of this Act, the Secretary of State may by order make such adaptations in the provisions of such local Act as seem to him to be necessary in the circumstances.
- (2) The power to make orders conferred on the Secretary of State by this section shall be exercisable by statutory instrument, and any order made under this section shall be subject to special parliamentary procedure.

#### **41 Financial provisions**

There shall be paid out of moneys provided by Parliament—

- (a) any increase attributable to the passing of this Act in the sums payable out of moneys so provided under the Act of 1954 ; and
- (b) any increase attributable to the passing of this Act in the sums payable out of moneys so provided under section ten of the Police (Scotland) Act, 1946; and
- (c) all expenses incurred by the Secretary of State under this Act.

#### **42 Provisions as to orders**

- (1) Any power to make an order conferred on the Secretary of State by this Act, other than the power conferred on him by paragraph 2 or paragraph 7 of the Fourth Schedule to this Act, shall include a power exercisable in the like manner to make an order varying or revoking any order so made.
- (2) An order made by the Secretary of State under this Act may contain such incidental, consequential and supplemental provisions as appear to the Secretary of State to be necessary or proper for bringing the order into operation and giving full effect thereto.

#### **43 Interpretation**

- (1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—
  - " the Act of 1947 " means the Local Government (Scotland) Act, 1947;
  - " the Act of 1948 " means the Local Government Act, 1948 ;
  - " the Act of 1954 " means the Local Government (Financial Provisions) (Scotland) Act, 1954 ;
  - " the Advisory Council " has the meaning assigned to it by section three of this Act;
  - " burgh " has the like meaning as in the Act of 1947 ;
  - " drain " means a drain used for the drainage of one building or of any buildings or yards pertaining to buildings within the same curtilage ;
  - " Gas Board " means an Area Board within the meaning of the Gas Act, 1948, for any area in Scotland;
  - " gross annual valuation ", in relation to any area, means the total of the gross annual values of the lands and heritages in that area ;
  - " large burgh " has the like meaning as in the Act of 1947 ;

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" local authority " has the like meaning as in the Act of 1947;

" net annual valuation ", in relation to any area, means the total of the net annual values of the lands and heritages in that area;

" officer " includes servant;

" rate " means any rate, charge and assessment the proceeds of which are applicable to public local purposes and which is leviable in respect of lands and heritages, but does not include—

(a) the fishery assessment levied under the Salmon Fisheries (Scotland) Act, 1862, and the Acts amending that Act or under any corresponding provision of a local Act; or

(b) any rate payable under section one of the Land Drainage (Scotland) Act, 1941

; " rateable valuation ", in relation to any area, means the total of the rateable values of the lands and heritages in that area;

" rating authority " has the like meaning as in Part XI of the Act of 1947 ;

" sewer " does not include a drain as defined in this section but, save as aforesaid, includes all sewers and drains used for the drainage of buildings and yards pertaining to buildings;

" the Valuation Acts " means the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act, and includes this Act;

" Valuation Appeal Committee " has the meaning assigned to it by section five of this Act;

" valuation area " has the meaning assigned to it by section one of this Act;

" valuation authority " has the meaning assigned to it by section one of this Act;

" year " means a period of twelve months beginning with the sixteenth day of May, and "the year 1956-57" means the year beginning with the sixteenth day of May, nineteen hundred and fifty-six, and any corresponding expression in which two years are similarly mentioned means the year beginning with the sixteenth day of May in the first mentioned of those two years.

(2) For the purpose of the application of this Act (except section sixteen and Part IV thereof and the Third Schedule there(a) to any valuation area for which the valuation roll comes into force on a day other than the sixteenth day of May, any reference in this Act to the last-mentioned day shall be construed as a reference to that other day; and for the purpose of the application of the said section sixteen and the said Third Schedule to the area of any local authority whose financial year commences on a day other than the sixteenth day of May, any reference in this Act to the last-mentioned day shall be construed as a reference to that other day.

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended or extended by any other enactment including this Act.

#### **44 Repeals**

The enactments specified in the Seventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, and—

(a) the repeal of the enactments specified in Part I of the said Schedule shall be deemed to have taken effect on the sixteenth day of May, nineteen hundred and fifty-six ;

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- (b) the repeal of the enactments specified in Part II of the said Schedule shall take effect on the passing of this Act;
- (c) the repeal of the enactments specified in Part III of the said Schedule shall take effect on the sixteenth day of May, nineteen hundred and fifty-seven; and
- (d) the repeal of the enactments specified in Part IV of the said Schedule shall take effect on the sixteenth day of May, nineteen hundred and sixty-one.

**45 Short title and extent**

- (1) This Act may be cited as the Valuation and Rating (Scotland) Act, 1956.
- (2) This Act shall extend to Scotland only.